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Annual Report 1993

Northumberland
New Hampshire

COVER 1 DRAWING IS DONE BY RILEY CHESSMAN

OF GROVETON HIGH SCHOOL

Annual Report

of the Municipal Officers of the Town of

Northumberland

New Hampshire

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N. H. STATE LIBRARY
JUL 27 1994
CONCORD, N.H.

For the Fiscal Year ending

December 31, 1993

Printed by Sherwin Dodge Printers

ELECTED OFFICIALS

Selectmen (3-year term)	David Goulet (1996) Michael Mills (1995) John Normand (1994)
Town Clerk/Tax Collector (3-Year term)	Theresa Brooks (1996)
Town Treasurer (3-Year term)	Tricia Hurlbutt (1996)
Precinct Commissioners (3-Year term)	H. Lee Rice, Sr. (1994) Frederick Robinson (1996) Bradley Tetreault (1995)
Supervisors of the Checklist (6-Year term)	Nancy Marshall (1994) Hazel Paradis (1996) Ann Pelchat (1998)
Library Trustee (3-Year term)	Ellen Gries (1994) Laurie MacGregor (1996) Roselyn Wheelock (1995)
Moderator (2-Year term)	Allan Merrow (1994)
Trustee of Trust Funds (3-Year term)	William Greene (1996) Diane Mayhew (1995) Beth McMann (1994)

APPOINTED OFFICIALS

Town Administrator/Deputy TC-TC	Frances Rich
Chief of Police	Harry Lee Rice, Jr.
Highway Foreman	David McMann
Civil Defense Director	Shepard Mahurin
Fire Chief	James Sanborn
Librarian	Nancy Scroggins
Assistant Librarian	Lena Mills
Health Officer	Robert I. Hinkley, M.D.
Recreation Commission (3-Year term)	Lisa Tetreault (1994) Bill Everleth (1995) Denise Paugh (1996) Thomas Young (1996) Michael Kelly (1997)

Planning Board (3-Year term)	Lionel Cloutier (1994) Mary Sloat (1996) Thomas Bushey (1997) Michael Mills (Selectman) David Auger (alt. 1996)
Zoning Board of Adjusment (5-Year term)	Everett Bailey (1995) Les Joy (1998) Nancy Phillips (1998) Merle Damon (1999) David Goulet (Selectman) Joanne Cassady (alt. 1997)
Cemetery Sexton	Thomas Covell
Cemetery Committee	Gordon Armstrong Thomas Covell Forrest Maguire Cliff Powers
Housing Authority	Robert Styles (1994) Evelyn Shoff (1995) Larry Gray (1996) Lorna Hurlbutt (1997) Reverend Ann Partner (1998)
Ambulance Director	Gordon Armstrong
Conservation Commission	Bernard Bushey Paul Crosby Ed Mellett Doug Menzies Michael Phillips J. Richard Potter Barbara Tetreault

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4928
603 788-4636
FAX 603 788-3830

INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Northumberland
Northumberland, New Hampshire 03582

We have audited the accompanying general purpose financial statements and the combining individual fund financial statements of the Town of Northumberland New Hampshire as of, and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the practice with many New Hampshire municipalities, the Town of Northumberland, New Hampshire has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

As explained in Note 2, the Water and Sewer Funds are reported as Special Revenue Funds, whereas generally accepted accounting principles require that they be reported as Enterprise Funds.

Board of Selectmen
Town of Northumberland

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph and except as noted in the fourth paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northumberland, New Hampshire as of December 31, 1992, and the results of its operations and cash flows of its similar trust fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town of Northumberland, New Hampshire as of December 31, 1992, and the results of operations of such funds and the cash flows of nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as the supplemental schedule in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Northumberland, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

Very truly yours,

Kyeong W Kim

Kyeong Whan Kim, C.P.A.

June 14, 1993

EXHIBIT A

TOWN OF NORTHUMBERLAND
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1992

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
ASSETS			
Cash	$ 73,443.70	$222,280.85	$72,443.45
Investments, At Cost	574,330.63	13,520.89	0.00
Receivables			
Taxes	355,832.74	0.00	0.00
Accounts	17,589.02	29,562.50	0.00
Due From Other Gov.	3,322.56	0.00	0.00
Due From Other Funds	38,660.09	0.00	677.82
Other Assets - Tax Deeded Property	0.00	0.00	0.00
Amount to be Provided for Retirement of General Long-Term Debt	0.00	0.00	0.00
Total Assets	$1,063,178.74	$265,364.24	$73,121.27
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 12,012.39	$ 10,006.26	$ 0.00
Due to Other Funds	677.82	38,660.09	0.00
Due to Others	926.88	0.00	0.00
School Dist. Tax Payable	761,266.00	0.00	0.00
Deferred Revenue	0.00	33,836.00	0.00
Lease Obligations (Note 4)	0.00	0.00	0.00
General Obligation Bonds Payable - (Note 3)	0.00	0.00	0.00
Total Liabilities	774,883.09	82,502.35	0.00
Fund Equity			
Fund Balances			
Reserved for Encumbrances	27,887.67	0.00	0.00
Reserv. for Endowments	0.00	0.00	0.00
Unreserved			
Designated for Capital Acquisitions	0.00	0.00	73,121.27
Designated by Trust Instruments	0.00	0.00	0.00
Designated for Specific Projects/ Purposes	0.00	182,861.89	0.00
Undesignated	260,407.98	0.00	0.00
Total Fund Equity	288,295.65	182,861.89	73,121.27
Total Liab. & Fund Equity	$1,063,178.74	$265,364.24	$73,121.27

EXHIBIT A

Fiduciary Fund Types Trust Funds	Account Groups General Long-Term Debt	Totals (Memorandum Only) December 31, 1992
$ 9,120.06	$ 0.00	$ 377,288.06
323,762.45	0.00	911,613.97
0.00	0.00	355,832.74
0.00	0.00	47,151.52
0.00	0.00	3,322.56
0.00	0.00	39,337.91
0.00	0.00	0.00
0.00	248,701.18	248,701.18
$332,882.51	$248,701.18	$1,983,247.94
$ 0.00	$ 0.00	$ 22,018.65
0.00	0.00	39,337.91
0.00	0.00	926.88
0.00	0.00	761,266.00
0.00	0.00	33,836.00
0.00	28,701.18	28,701.18
0.00	220,000.00	220,000.00
0.00	248,701.18	1,106,086.62
0.00	0.00	27,887.67
167,111.73	0.00	167,111.73
112,043.81	0.00	185,165.08
53,726.97	0.00	53,726.97
0.00	0.00	182,861.89
0.00	0.00	260,407.98
332,882.51	0.00	877,161.32
$332,882.51	$248,701.18	$1,983,247.94

See accompanying notes.

TAX COLLECTOR'S REPORT

FISCAL YEAR ENDED DECEMBER 31, 1993

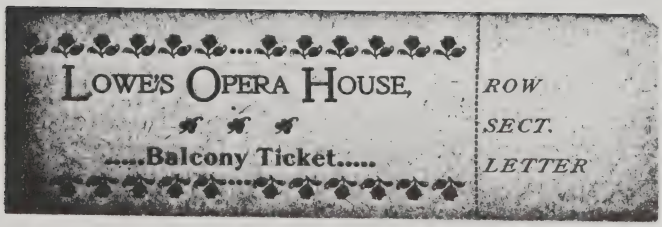
	1993	1992
UNCOLLECTED TAXES - 12/31/92:		
PROPERTY		237,449.59
LAND USE CHANGE		974.00
YIELD		4,351.00
SEWER RENT		16,220.00
WATER RENT		13,342.50
TAXES COMMITTED TO COLLECTOR:		
PROPERTY	1,937,814.52	774.22
NATIONAL BANK STOCK	34.80	
LAND USE CHANGE	1,704.00	
YIELD	21,590.00	1,422.00
SEWER RENT	72,486.00	
WATER RENT	95,332.00	
OVERPAYMENT:		
PROPERTY	1,603.23	49.00
SEWER RENT	40.00	14.50
WATER RENT	41.00	
TAX LIEN COST	3,715.50	
INTEREST:		
DELINQUENT TAXES	4,251.17	13,727.30
SEWER		14.50
WATER		207.00
YIELD	30.82	279.89
TOTAL DEBITS	$2,138,643.04	$288,825.50
REMITTED TO TREASURER DURING FISCAL YEAR:		
PROPERTY	1,728,100.04	238,272.81
TAX LIEN COSTS	3,715.50	
LAND USE CHANGE	1,095.00	
YIELD	12,905.00	4,351.00
SEWER RENT	56,044.00	16,234.50
WATER RENT	71,713.00	13,342.50
NATIONAL BANK STOCK	34.80	
INTEREST:		
PROPERTY	4,244.51	13,727.30
LAND USE	6.66	
YIELD TAX	30.82	279.89
WATER		207.00
SEWER		14.50
ABATEMENTS:		
PROPERTY	3,888.27	974.00
LAND USE CHANGE	609.00	
WATER RENT	360.00	
UNCOLLECTED TAXES - 12/31/93:		
PROPERTY	207,429.44	
YIELD	8,685.00	1,422.00
SEWER	16,482.00	
WATER	23,300.00	
TOTAL CREDITS	$2,138,643.04	$288,825.50

TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1993

	1993	1992	PRIOR
UNREDEEMED LIENS AS OF 1/01/93		82,402.12	30,656.03
LIENS EXECUTED	136,238.12		
INTEREST/COSTS COLL. AFTER LIEN	2,616.02	6,832.35	11,121.11
TOTAL DEBITS	$ 138,854.14	$ 89,234.47	$ 41,777.14
REMITTED TO TREASURER DURING FISCAL YEAR:			
REDEMPTIONS	52,420.58	31,242.53	27,087.09
INTEREST & COSTS	2,616.02	6,832.35	11,121.11
ABATEMENTS	18.50		
LIENS DEEDED TO TOWN			3,568.94
UNREDEEMED LIENS AS OF 12/31/93	83,799.04	51,159.59	
TOTAL CREDITS	$138,854.14	$ 89,234.47	$ 41,777.14

RESPECTFULLY SUBMITTED
THERESA BROOKS
TAX COLLECTOR



TOWN CLERK'S REPORT

REGISTRATION OF AUTOMOBILES

AUTO PERMITS ISSUED IN 1993 (2758)	$164,159.00
TOTAL REMITTED TO TREASURER	$164,159.00

MUNICIPAL AGENT

PLATES & DECALS, SALE OF	$5,756.20
TOTAL REMITTED TO TREASURER	$5,756.20

DOG LICENSES

LICENSES SOLD 357	1,791.50	
PENALTIES COLLECTED	1,519.00	
TOTAL REMITTED TO TREASURER		$3,310.50

TOWN RECORD FEES

CERTIFIED COPIES OF VITAL STATISTICS	
UCC FILINGS	
MARRIAGE INTENTIONS	
POLE LICENSES	
ELECTION FEES	
TOTAL	$3,159,79
TOTAL REMITTED TO TREASURER	$3,159.79

RESPECTFULLY SUBMITTED
THERESA BROOKS
TOWN CLERK

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

FISCAL YEAR ENDING DECEMBER 31, 1993

TITLE OF APPROPRIATION	APPROP.	REC./REIMB.	TOTAL AVAIL.	EXPENDED	BALANCE
Town Officers´ Salaries	47,834		47,834	47,152	682
Town Officer´s Expenses	14,100	259	14,359	13,318	1,041
Election & Registration	3,800	30	3,830	2,898	932
Cemeteries	9,300		9,300	5,713	3,587
General Government Bldg.	9,250		9,250	9,070	180
Reappraisal of Property	3,150		3,150	1,959	1,191
Planning & Zoning	3,900	324	4,224	2,889	1,335
Legal, Mapping & Audit	10,500		10,500	7,327	3,173
Adv. & Regional Assoc.	1,200		1,200	623	577
Police Department	123,800	1,208	125,008	121,855	3,153
Fire/Forest Fire	500		500		500
Civil Defense	500		500	300	200
Town Maintenance	166,500	265	166,765	151,075	15,690
Gen´l Highway Exp.	40,600		40,600	44,570	(3,970)
Street Lighting	23,000		23,000	25,486	(2,486)
Solid Waste Disposal	124,850	1,127	125,977	126,624	(647)
Health Dept.	12,465		12,465	12,596	(131)
Hospitals & Ambulances	27,600	21,696	49,296	27,600	21,696
Animal Control	500		500	122	378
Senior Citizens	13,000		13,000	11,272	1,728
General Assistance	9,700	837	10,537	9,423	1,114
Library	42,200		42,200	42,200	0
Parks & Recreation	41,500	3,834	45,334	42,837	2,497
Patriotic Purposes	400		400	190	210
Cons. Comm. & Peramb.	500		500	819	(319)
Principal of Debt	20,000		20,000	20,000	----
Interest of Debt	16,501		16,501	16,354	147
Interest of Notes	15,000		15,000	8,550	6,450
FICA/Retire./Unemp.	40,300	285	40,585	33,882	6,703
Insurance	79,100	22,456	101,556	100,038	1,518
North Country Council	1,889		1,889	1,873	16
Municpal Water Dept.	93,000	975	93,975	65,421	28,554
Municipal Sewer Dept.	68,581	3,980	72,561	80,587	(8,026)
TOTALS	$1,065,020	57,276	1,122,296	1,034,623	87,673

UNEXPENDED BALANCE.....$87,673

DETAIL OF REVENUES FOR 1993

LOCAL TAXES CURRENT YEAR	
Property Taxes	1,728,100.04
Property Tax Interest	4,244.51
National Bank Stock	34.80
Yield Tax	12,905.00
Yield Tax Interest	30.82
Use Change Tax	1,095.00
Use Change Tax Interest	6.66
LOCAL TAXES PREVIOUS YEARS	
Property Taxes	238,243.09
Property Taxes Interest	13,749.19
Yield Tax	4,351.00
Yield Tax Interest	279.89
Tax Lien	110,750.20
Tax Lien Interest	20,569.48
LOCAL SOURCES EXCEPT TAXES	
Regis. of Motor Vehicles	164,159.00
M.V. Decal Sales	5,756.20
Town Record Fees	3,159.79
Dog Licenses	3,310.50
INCOME FROM DEPARTMENTS	
Town Officers Expense	259.00
Election & Registration	30.00
Planning & Zoning	323.60
Sale of Equipment	5,500.00
Building Permits	830.00
Police Department	1,207.72
Court Fines - Police	553.00
Winter Reimb.	264.90
Dump Revenues	1,126.50
Ambulance Services	21,695.66
General Welfare Reimbursement	837.12
Recreation Revenues	3,833.80
FICA Retire. Refunds	31.71
Unemployment Dividends	252.91
Insurance Refunds & Dividends	1,535.25
Comp Funds Dividends	20,921.03
STATE OF NEW HAMPSHIRE	
Gas Tax Refunds	1,774.43
Highway Block Grant	34,926.38
Business Profits	526,835.39
Sewer Bond	15,311.00
Railroad Tax	3,203.12
Forest Land Reimbursement	2,868.03
Forest Fire Reimbursement	566.82
Tree Planting Grant	1,750.00
MISCELLANEOUS RECEIPTS & TRANSFERS	
Capital Reserve Transfers	2,200.00
Interest on Investments	4,470.14
Interest on Checking	1,406.48
Interest on Payroll Checking	78.61
Payment in Lieu of Taxes	13,013.74
Interest on Gen Fund Invest	12,037.55
Tax Sale Costs	3,715.50
TOTAL REVENUES	$2,994,104.56

SUMMARY OF EXPENSES FOR 1993

Town Officers' Salaries	47,152.00
Town Officers' Expenses	13,318.25
Election & Registration	2,897.86
Cemeteries	5,713.56
General Government Bldgs	9,069.94
Reappraisal - Property	1,959.38
Planning & Zoning	2,889.40
Legal Expenses	1,546.66
Advertising	622.75
Tax Map Update	1,280.00
Audits	4,500.00
Police Department	121,855.16
Civil Preparedness	300.00
Summer Maintenance	49,242.08
Winter Maintenance	64,344.23
General Maintenance	44,570.53
Street Lighting	25,485.50
Street Maintenance	29,881.70
Sidewalk Maintenance	7,606.76
Dump Maintenance	126,623.74
Health Department	12,596.19
Hospitals	5,000.00
Ambulances	22,600.00
Animal Control	122.10
General Assistance	9,423.21
Library	42,200.00
Parks & Recreation	42,837.20
Patriotic Purposes	190.00
Conservation Commission	819.00
Principle on Long Term Notes	20,000.00
Interest on Long Term Notes	16,354.46
Tax Notes	8,550.00
FICA, Retirement, Unemployment	33,881.69
Insurance	100,037.56
Senior Citizens	11,271.99
North Country Council	1,872.50
Highway Truck Art 6	35,973.00
County Tax Warrant	272,825.00
Juvenile Diversion Program Art 9	5,242.61
Eagles Nest Art 10	5,000.00
Ambulance Pagers Art 7	3,074.25
Cemetery Repairs Art 8	3,500.00
Christmas Lighting Art 16	2,000.00
Sewer Lagoon Project	214.80
Christmas Lighting Art 9	224.40
Tree Planting Project Art 18	2,383.89
Youth Baseball - Bambino Art 15	1,050.00
TOTAL EXPENSES	$1,220,103.35

REPORT OF SEWER DEPARTMENT

REVENUES

Fees	72,409.65
Other Receipts	3,979.90
Interest on Checking Account	1,474.74
Int. from Taxes	14.50
Int. on Investment Accts.	785.80
TOTAL SEWER REVENUES	$ 78,664.59

EXPENSES

Pipe & Fittings	4,507.12
Parts & Equipment	2,423.86
Other Supplies	1,132.43
Chemicals	1,807.65
Lab Tests	2,519.00
Grader	152.00
Compressor	105.00
Backhoe	2,974.00
Diesel	55.74
Propane	86.00
Sludge Removal	1,960.00
Vehicle Maintenance	168.10
Gravel	150.00
Chloride System	7,945.00
Postage	227.00
Electricity	17,433.66
Phone	100.00
Gasoline	646.40
Wages	23,624.96
Insurance - Workers Comp	4,000.00
Insurance - Medical	2,663.70
Insurance - Property & Liability	3,000.00
FICA/Medicare	2,187.63
Town Officers Expenses	718.16
TOTAL SEWER EXPENSES	$80,587.41

REPORT OF WATER DEPARTMENT

REVENUES

Fees		85,212.67
Other Receipts		975.20
Interest on Checking Acct		1,258.14
Int. from Taxes		207.00
Int. on Investment Acct		264.01
TOTAL WATER REVENUES	$	87,917.02

EXPENSES

Pipe & Fittings		7,025.98
Parts & Equipment		6,137.63
Other Supplies		917.06
Chemicals		2,266.20
Lab Tests		3,716.00
Grader		152.00
Compressor		68.00
Backhoe		5,040.00
Diesel		50.00
Propane		43.00
Vehicle Maintenance		222.29
Gravel		150.00
Postage		261.10
Miscellaneous		34.00
Electricity		697.78
Phone		100.00
Fuel Oil		577.04
Gasoline		646.41
Cold Patch		749.70
Wages		24,884.26
Insurance - Workers´ Comp		4,000.00
Insurance - Medical		1,350.00
Insurance - Property & Liability		3,000.00
FICA/Medicare		1,833.09
Town Officers Expenses		1,499.67
TOTAL WATER EXPENSES	$	65,421.21

TREASURER'S RECONCILIATION OF CASH

BALANCE (BEGINNING OF YEAR 1993)	$ 33,666.16
RECEIPTS (1/1/93-12/31/93)	3,764,624.95
PAYMENTS (1/1/93-12/31/93)	3,720,115.62
BALANCE (END OF YEAR 1993)	44,509.33

BALANCE IN BANKS:

GENERAL CHECKING ACCOUNT	$ 44,509.33
REGULAR WATER ACCOUNT	75,319.52
REGULAR SEWER ACCOUNT	55,653.16
MONEY MARKET PLUS WATER ACCOUNT	9,982.59
MONEY MARKET PLUS NORTH. SEWER ACCOUNT	74,657.70
MONEY MARKET PLUS SEWER ACCOUNT	24,670.72
GROVETON HOUSING RECOVERY ACCOUNT	24,293.49
BARK LEASE ESCROW ACCOUNT	4,409.58
FOREST MAINTENANCE ACCOUNT	45,716.23
REGULAR CERTIFICATE OF DEPOSIT ACCOUNT	449,070.34
TRANSFER STATION CERTIFICATE OF DEPOSIT	13,051.53
GENERAL FUND	17,319.62
INSURANCE FUND	10,976.96
PAYROLL ACCOUNT	2,331.37
WATER FUND PROJECT ACCOUNT	1,696,051.95

RESPECTFULLY SUBMITTED,
TRICIA HURLBUTT
TREASURER

TRUST FUND REPORT
December 31, 1993

PRINCIPAL

Name of Fund	Balance Beginning Year	Income During Year	Withdrawn During Year	Balance End of Year
Cemetery	44,400.59	1,700.00		$46,100.59
Ambulance	3,400.00			$3,400.00
Library Trust (Matthews)	7,500.00			$7,500.00
Fire Truck	0.00			0.00
Northumberland School Handicap	83,000.00	20,000.00	60,000.00	$43,000.00
Retirement	1,000.00			$1,000.00
School Building Maintenance		15,057.00		$15,057.00

INCOME

Name of Fund	Balance Beginning Year	Income During Year	Expended During Year	Balance End of Year
Cemetery	22,636.39	2,761.60	2,200.00	$23,197.99
Ambulance	452.04	150.30		$602.34
Library Trust (Matthews)	863.88	207.48		$1,071.36
Fire Truck	6,057.18	236.38		$6,293.56
Northumberland School Handicap	17,801.91	2,621.72		$20,423.63
Retirement	332.68	51.99		$384.67
School Building Maintennance	0.00	0.00		0.00

SCHEDULE OF INTEREST AND PRINCIPAL -- WATER PROJECT BOND

Amount $1,880,000 Rate 5.6072% Date of Issue July 9, 1993

Payment Date	Principal Payable	Interest Payable	Payment Due
2/15/94	0.00	60,365.05	60,365.05
8/15/94	95,000.00	51,496.25	146,496.25
2/15/95	0.00	48,978.75	48,978.75
8/15/95	95,000.00	48,978.75	143,978.75
2/15/96	0.00	46,461.25	46,461.25
8/15/96	95,000.00	46,461.25	141,461.25
2/15/97	0.00	43,943.75	43,943.75
8/15/97	95,000.00	43,943.75	138,943.75
2/15/98	0.00	41,426.25	41,426.25
8/15/98	95,000.00	41,426.25	136,426.25
2/15/99	0.00	38,908.75	38,908.75
8/15/99	95,000.00	38,908.75	133,908.75
2/15/00	0.00	36,391.25	36,391.25
8/15/00	95,000.00	36,391.25	131,391.25
2/15/01	0.00	33,873.75	33,873.75
8/15/01	95,000.00	33,873.75	128,873.75
2/15/02	0.00	31,546.25	31,546.25
8/15/02	95,000.00	31,546.25	126,546.25
2/15/03	0.00	29,123.75	29,123.75
8/15/03	95,000.00	29,123.75	124,123.75
2/15/04	0.00	26,653.75	26,653.75
8/15/04	95,000.00	26,653.75	121,653.75
2/15/05	0.00	24,100.63	24,100.63
8/15/05	95,000.00	24,100.63	119,100.63
2/15/06	0.00	21,488.13	21,488.13
8/15/06	95,000.00	21,488.13	116,488.13
2/15/07	0.00	18,780.63	18,780.63
8/15/07	95,000.00	18,780.63	113,780.63
2/15/08	0.00	16,073.13	16,073.13
8/15/08	95,000.00	16,073.13	111,073.13
2/15/09	0.00	13,365.63	13,365.63
8/15/09	95,000.00	13,365.63	108,365.63
2/15/10	0.00	10,575.00	10,575.00
8/15/10	90,000.00	10,575.00	100,575.00
2/15/11	0.00	7,931.25	7,931.25
8/15/11	90,000.00	7,931.25	97,931.25
2/15/12	0.00	5,287.50	5,287.50
8/15/12	90,000.00	5,287.50	95,287.50
2/15/13	0.00	2,643.75	2,643.75
8/15/13	90,000.00	2,643.75	92,643.75
TOTALS	1,880,000.00	1,106,967.55	2,986,967.55

SCHEDULE OF INTEREST AND PRINCIPAL - TRANSFER STATION
Amount $150,000 Rate 6.97% Date of Issue July 13, 1990

Payment Date	Principal Payable	Interest Payable	Payment Due
1/15/94		4167.50	4,167.50
7/15/94	10,000.00	4167.50	14,167.50
1/15/95		3822.50	3,822.50
7/15/95	10,000.00	3822.50	13,822.50
1/15/96		3477.50	3,477.50
7/15/96	10,000.00	3477.50	13,477.50
1/15/97		3132.50	3,132.50
7/15/97	10,000.00	3132.50	13,132.50
1/15/98		2787.50	2,787.50
7/15/98	10,000.00	2787.50	12,787.50
1/15/99		2442.50	2,442.50
7/15/99	10,000.00	2442.50	12,442.50
1/15/00		2097.50	2,097.50
7/15/00	10,000.00	2097.50	12,097.50
1/15/01		1752.50	1,752.50
7/15/01	5,000.00	1752.50	6,752.50
1/15/02		1580.00	1,580.00
7/15/02	5,000.00	1580.00	6,580.00
1/15/03		1407.50	1,407.50
7/15/03	5,000.00	1407.50	6,407.50
1/15/04		1235.00	1,235.00
7/15/04	5,000.00	1235.00	6,235.00
1/15/05		1060.00	1,060.00
7/15/05	5,000.00	1060.00	6,060.00
1/15/06		885.00	885.00
7/15/06	5,000.00	885.00	5,885.00
1/15/07		710.00	710.00
7/15/07	5,000.00	710.00	5,710.00
1/15/08		532.50	532.50
7/15/08	5,000.00	532.50	5,532.50
1/15/09		355.00	355.00
7/15/09	5,000.00	355.00	5,355.00
1/15/10		177.50	177.50
7/15/10	5,000.00	177.50	5,177.50
	120,000.00	63,255.00	183,245.00

SCHEDULE OF INTEREST AND PRINCIPAL - SEWER BONDS

Amount $166,965 Rate 8.87% Date of Issue February 22, 1985

Payment Date	Principal Payable	Interest Payable	Payment Due
2/15/94	10,000.00	3,550.00	13,550.00
8/15/94	0.00	3,110.00	3,110.00
2/15/95	10,000.00	3,110.00	13,110.00
8/15/95	0.00	2,670.00	2,670.00
2/15/96	10,000.00	2,670.00	12,670.00
8/15/96	0.00	2,230.00	2,230.00
2/15/97	10,000.00	2,230.00	12,230.00
8/15/97	0.00	1,790.00	1,790.00
2/15/98	5,000.00	1,790.00	6,790.00
8/15/98	0.00	1,567.50	1,567.50
2/15/99	5,000.00	1,567.50	6,567.50
8/15/99	0.00	1,345.00	1,345.00
2/15/00	5,000.00	1,345.00	6,345.00
8/15/00	0.00	1,122.50	1,122.50
2/15/01	5,000.00	1,122.50	6,122.50
8/15/01	0.00	900.00	900.00
2/15/02	5,000.00	900.00	5,900.00
8/15/02	0.00	675.00	675.00
2/15/03	5,000.00	675.00	5,675.00
8/15/03	0.00	450.00	450.00
2/15/04	5,000.00	450.00	5,450.00
8/15/04	0.00	225.00	225.00
2/15/05	5,000.00	225.00	5,225.00
	80,000.00	35,720.00	115,720.00

NORTHUMBERLAND POLICE DEPARTMENT

On behalf of the officers and myself, I would like to thank the citizens of the Town of Northumberland for their support over the last year.

I would like to take a moment now to update everyone about my staff at the Police Department. For the first time in several years we were at full staff all year. The officers attend several training classes during the year ranging from traffic law and criminal law updates to sex crime investigations.

Last year I advised you that we offered a D.A.R.E. class at school. I would like everyone to know that it was a great success. It was well received by all involved: parents, teachers, and best of all, the students. I also would like to let everyone know that our instructor, Officer St. Cyr from Lancaster Police Department, was the D.A.R.E. Officer of the Year in New Hampshire. We are again doing D.A.R.E. this year with an instructor from the New Hampshire State Police. We are trying to have a Northumberland officer with him so the children can meet us on a positive side.

Again, we have seen an increase with troubled teens in town. We are working with the schools, parents and the teens to try to help all involved. I hope that we are as successful as last year. I still feel, that we as adults need to see that the teens are changing in a lot of ways and need support at home, as well as what they get from around them in town.

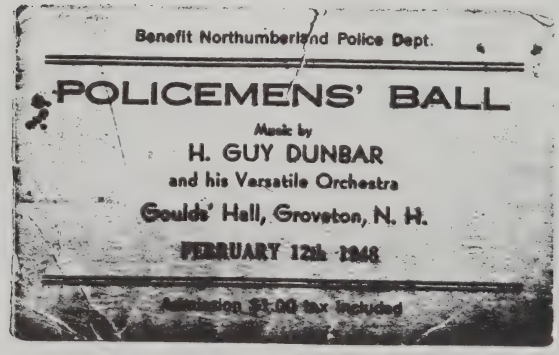
The Police Station had yet another important change last year. We moved from Main St. to Church St. This was done with many hours of volunteer labor from the officers. I would also like to thank Emerson and Son for the truck and Goulet Communications for the phone work (no labor bill).

Again, thank you to all in the Town of Northumberland.

The activity for the department is as follows:

Accidents	86
Alarms	91
Animals	141
Assaults (10 sexual)	31
Assistance to Ambulance	102
Assistance to Other Police	151
Burglary	2
Bad Checks Collected (amounted to $1,446.11)	
Calls to office	2,478
Criminal Mischief	118
Defective Equipment	263
Domestics	81
DWI Arrests	17
Juveniles	177
Minors in Possession (alcohol)	15
OHRV	29
Parking Tickets	101
Prowlers	8
Shoplifting	14
Speeding	513
Stolen Cars (1 recovered)	0
Thefts	18
Unsecured Buildings	183

Respectfully Submitted,
H. Lee Rice, Jr.
Chief of Police



LIBRARY REPORT

The Northumberland Public Library would like to report that in 1993, we saw an increase in library usage. More patrons than ever before came in to do research, study or just read. Circulation was 14,994 and interlibrary loans rose to 505.

Even with the low interest rate on the Irving Dice Fund that provides us with our book budget, we were able to add 500 books to our collection.

The D. Chandler Matthews interest provided us with a 10 volume set of North American Biographies as well as updates to various other reference material.

Due to illness, we were unable to offer a Summer Reading Program, but we held many other activities throughout the year. Author James MacDonald was here to give a talk on the books he had written as well as offer advice to young authors. Several special storyhours, including an Easter Egg Hunt were held. A once-a-month movie night was introduced, and a special Storyteller, Joyce Hubbard was here to delight children of all ages with her folktales.

The library was also pleased to have a display of books written by some young authors at Groveton Elementary School, and thanks to local Art Teacher, Ellen Gries, we were able to offer several art exhibits.

This year several improvements were made at the library. The downstairs hall received a much needed coat of paint, we replaced four of the upstairs windows that were letting in such a draft, installed storm windows above the doors and purchased four new shelf units.

We would like to take this opportunity to thank all of the patrons and volunteers that have made this year so successful.

Respectfully submitted,
Nancy Scroggins

LIBRARY ACCOUNT
RECEIPTS

Checking Account Balance December 31, 1992		$ 4,395.15
Town Appropriation	$42,200.00	
Copier Fees	424.90	
Book Fines	374.25	
Interest C/A	41.59	
Book Sales	31.95	
Misc.	96.40	
TOTAL RECEIPTS		$47,564.24

PAYMENTS

Wages & Taxes	$20,052.88	
Books, Mags. & Tapes	4,914.90	
Janitorial	3,445.00	
Phone	483.98	
Electricity	2,313.09	
Fuel	1,876.95	
Building Maintenance	3,613.87	
Office Supplies	776.56	
Equipment Maintenance	200.00	
Dues, Mtgs., Courses & Mileage	402.65	
Janitor Supplies	251.56	
Reference Books	1,295.02	
Insurance (Librarian)	4,227.00	
Treasurer	400.00	
Carpet & Installation	371.45	
Shelving	790.00	
Misc.	185.60	
TOTAL PAYMENTS		$45,600.55
Checking Account Balance December 31, 1993		$ 1,963.73

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Certificates of Deposit	Balance 12/31/93
Siwooganock Bank	$ 84,912.23
Siwooganock Bank	13,938.99
Berlin City Bank	4,686.53
First NH Bank	29,707.86

Respectfully submitted,

Frances S. Rich, Treasurer

SENIOR FELLOWSHIP MEALS ON WHEELS

October 1994 marks the 20th year of the Senior Fellowship Meals on Wheels Program.

In October 1993 Eva Knowlton retired as the program's coordinator. All the seniors wish to thank Eva for her many years of dedication. Debbie Montgomery has taken over the position of coordinator.

A total of 9,724 meals were served in 1993, with 2,717 hours served by the RSVP (Retired Senior Volunteer Program) members. A special thanks to the RSVP and volunteers who make the Meals on Wheels Program flourish.

The purpose of the Senior Fellowship is not only to provide a good, "home-cooked", nutritious meal but also to give the senior citizens an opportunity to socialize outside of their homes on a regular basis with the object of getting together, participating in community affairs and maintaining overall social contact.

A community garden is being planned as a special summer project for the senior citizens, hopefully involving many to help prepare, plant, weed and harvest the crops. Our harvest will be used for the Meals Program. Anyone who is interested in helping by donating seeds, tools, time and labor would be greatly appreciated.

Respectfully submitted,
Debbie Montgomery

UPPER CONNECTICUT VALLEY MENTAL HEALTH & VERSHIRE CENTER

UPPER CONNECTICUT VALLEY MENTAL HEALTH & DEVELOPMENTAL SERVICES is a private, non-profit agency serving an area from Pittsburg to Stark, NH and bordering Vermont towns.

We provide out-patient mental health services including psychiatric evaluations, psychological evaluations, medication evaluations and treatment, 24-hour emergency services, and individual and group treatment. The services we provide are confidential. Standard fees are charged, but may be adjusted according to a person's ability to pay. Our Partial Hospitalization Program provides day treatment for clients with chronic and severe mental health problems. Residential services for developmentally disabled and/or mental health clients are provided by Specialized Home Care/Individualized Service Options, Apartment Supervision and Respite Programs.

From July 1992 to June 30, 1993 UCVMHC provided the following services to Northumberland residents:

767	Individual Therapy Visits
332	Family Therapy Visits
79	Group Therapy Visits
57	Medication Evaluations
28	Psychiatric Evaluations
56	Emergency Treatment Visits
1,319	TOTAL VISITS TOTAL CHARGES: $125,425.00*

*We average about 59% collection of fees charged.

The VERSHIRE CENTER has provided vocational training, sheltered workshop and community-based job placements to more than 140 individuals over the last 15 years. Community employers have worked closely with the Center to provide meaningful work opportunities for individuals with disabilities. In the past five years alone, 85 people have been placed in the community job market through Vershire's program. Presently, Vershire Center has community programs operating at the Balsams Hotel and Ethan Allen, as well as laundry service and custodial program serving 30 businesses in the Colebrook area.

The Vershire van travels more than 200 miles a day transporting clients from Stark, Stewartstown, and points in between for their individual training programs.

TOWN DONATIONS: (Vershire & UCVMHC combined)

Amount received from the Town of Northumberland in 1993: $3,500. Amount requested from the Town of Northumberland in 1994: $3,500. We appreciate the support of Northumberland voters to allow UCVMHC and Vershire Center to continue to provide easily accessible and quality programming to serve residents experiencing mental health problems or with developmental service needs. For further information please call 237-4955.

This year, the town appointed Ed Mellett, Gordon Gray, and Alan Fogg (alternate) as its representatives to the new Headwaters Subcommittee of the Connecticut River Joint Commissions. This advisory group, formed under the NH Rivers Management and Protection Act of 1992, includes members from riverfront towns on both sides of the River, from Pittsburg to Northumberland, NH and Canaan to Maidstone, VT. Legislation in both states urges these members and towns to work together for the benefit of the River and residents of its valley. The Subcommittee includes, by law, members who represent local government, local business, agriculture, recreation, conservation, and riverfront landowners. Four other such subcommittees are also at work downstream from our region. All of the subcommittees are advisory and have no regulatory powers.

The Subcommittee has three duties: first, to develop a management plan for the river corridor that may later be taken under advisement by the towns; second, to review and comment to state agencies on permit applications that involve the River; and third, to advise state and federal agencies and the Joint River Commissions on local matters affecting the river.

To date, the Headwaters Subcommittee has reviewed and upgraded current knowledge about the river-related resources that exist in Northumberland, and has learned about the various provisions that now exist for the river in our master plan and zoning regulations. The subcommittee has also adopted rules of procedure and elected Ed Mellett as chairperson. It has planned out a schedule for developing the river plan, which will be developed by and for the citizens of our region's riverfront towns, and will reflect the character of the Connecticut River in our region and the ways in which Northumberland uses and values the river. The plan, which we anticipate will take a few years to complete, will be advisory, although it may be adopted by NH towns in lieu of the required NH Shoreland Protection Ordinance.

The Subcommittee has reviewed and supported a permit application for a seaplane dock at First Connecticut Lake, assisted a landowner at Columbia Sand and Gravel with ideas for reducing sedimentation into the river, and advised the State of NH on railroad bed stabilization in N. Stratford. The group has called the attention of the press to the designated natural segment of the river for non-motorized craft. Perhaps most important, the Subcommittee has advised the Northern Forest Lands Council and the US Fish and Wildlife Service, at their request, on projects under consideration for the region.

The Subcommittee urges you to contact Northumberland's representatives to make your views and concerns about the river known. Any town residents who would like to attend the meetings are invited to do so. The Headwaters Subcommittee meets on the third Thursday of each month from 7 - 9 pm at the Colebrook Town Hall Courtroom.

Respectfully Submitted,
Ed Mellett, Gordon Gray, Alan Fogg

NORTH COUNTRY COUNCIL
1993 REPORT

1993 has been a busy year for North Country Council. Our membership stands at forty-four communities, representing 99 per cent of the region´s population.

The year has seen major successes under the Council´s senior staff leadership: David Beauchesne, Regional Planning Coordinator; Cathy Conway, Civil Engineering Coordinator; Claire Douglass, Community Planning Coordinator; and Liz Ward, Small Business Development Coordinator. This team has supervised projects that run the gamut from master planning and sewer system designs to traffic corridor planning, GIS mapping, and micro-enterprise lending. Marghie Seymour, our Solid Waste Planner, continues to provide valuable assistance to the region´s solid waste management districts and communities on issues of recycling and solid waste management. Sharon Penney, Transportation Planner, has been providing the support and guidance for the Council´s ISTEA Transportation Planning Program. This new program will give NCC members a much greater say in how the New Hampshire Department of Transportation prioritizes transportation construction activities in the North Country in the future.

Other activities completed this year include the third annual business survey, the North Country Ingenuity Fair, household hazardous waste collections, wood products market development planning, business counseling, regionwide computerized wetlands mapping, Northern Forest Lands representation, floodzone management, completion of an industrial environmental site assessment, design of solid waste transfer stations, implementation of the rural plastics recycling program, and regional telecommunications system planning.

In October, the Council celebrated its 20th anniversary year of service to the region with a gathering of former board members, friends, community representatives and staffers in Franconia, our old home town.

The Council is here to serve you. If there is any service we can provide, please do not hesitate to call me or Berta Clark, our Executive Secretary, at our offices in Littleton (444-6303).

Sincerely,
Preston S. Gilbert
Executive Director

ANDROSCOGGIN VALLEY REGIONAL REFUSE
DISPOSAL DISTRICT

SUBJECT: Annual Report of District Activities

The District ended 1993 with unaudited assets of $826,631.78 which consisted of the Route 110 Materials Recovery Facility, recycling equipment, land, miscellaneous equipment, office equipment, operating capital and capital reserve accounts. Liabilities were $600,000.00 which consists of longterm debt to the New Hampshire Municipal Bond Bank for borrowed money used to build and equip the Materials Recovery Facility.

Assets and Liabilities

Operating Capital (Cash on Hand)	56,063.82
Coos County 1992 Disposable Credit (Cash on Hand)	9,979.23
Household Hazardous Waste Reserve	23,100.60
Equipment Capital Reserve	30,604.74
Landfill Closure Reserve	2,984.63
Landfill Longterm Monitoring Reserve	2,984.62
Landfill Environmental Upset Reserve	2,984.61
Land (Route 110)	47,740.16
Recycling Equipment	117,431.00
Materials Recovery Facility (MRF)	524,458.37
Office Equipment	8,400.00
Total Assets	**$826,631.78**
Longterm Debt	**(600,000.00)**
Net Worth	**$226,631.78**

During the period November 1, 1992 through October 31, 1993, the fiscal accounting year for municipal solid waste (MSW), 7,705.56 tons of MSW were disposed of in District approved landfills which represents a 3.17% increase over the previous year. The nominal cost of disposing of this waste at a commercial facility other than Mt. Carberry would have been $446,922.48. Our Materials Recovery Facility processed 1,429.88 tons of recyclable materials saving an additional $82,933.04 in tipping fees had this material been disposed of at a commercial landfill. The amount of materials recycled was a 19.16% increase over the previous year. The Materials Recovery Facility also paid net revenues to the District in the amount of $44,825.78 for those materials marketed by FERCO.

In April 1993, Raymond Chagnon of Berlin was re-elected as District Chairman and John Normand of Northumberland was elected as Vice Chairman. Joanna Fyon of Jefferson was re-elected as District Secretary/Treasurer. Other District Representatives are Bryan Lamirande of Milan, Fred King of Coos County, Clara Grover of Errol, Earl Wadsworth of Dummer, Yves Zornio of Gorham, Dave Tomlinson of Randolph and Diane Vinyard of Stark.

In June 1993, the District conducted its second Hazardous Waste Collection Day which was held at the Northumberland Transfer Station. The project was funded through a charge of 75 cents per capita for the population of each member municipality based on the 1990 federal census population count. The charge was 25 cents per capita less than the charge levied for the 1992 collection. The State of New Hampshire reimbursed the District at the rate of twenty-five cents per capita after the collection was completed. Numerous hazardous materials were collected including DDT and other dangerous pesticides.

In July, 1993 the District implemented a magazine recycling program and FERCO Recycling, Inc., added additional MRF heating equipment and interior insulation to our recycling facility at their expense. During 1993 the District municipalities maintained their 40% plus recycling rate which included materials processed by FERCO, composting and the Northumberland animal bedding program.

During 1993, the Administrator/Coordinator charged 981 hours of work completed to the District. 1,198 pieces of incoming correspondence were processed and 1,169 of outgoing correspondence. 877 telephone calls were received or made and 22,390 copies were reproduced on the office copier. 108 meetings on numerous sujects and issues were attended.

Robert S. Platt
ROBERT S. PLATT, CET
Administrator/Coordinator

STATE OF NEW HAMPSHIRE
EXECUTIVE COUNCIL

REPORT TO DISTRICT ONE CITIZENS
JANUARY 1, 1994

The five member Executive Council acts much like a Board of Directors within the Executive Branch of your State Government. We have the authority granted to the Governor and Council by constitutional and statutory law for the overall administration of the affairs of State as defined by the NH Constitution, NH statutes, advisory opinions of the Attorney General and opinions of the NH Supreme Court.

We each represent one-fifth of the population divided into five districts. Our District consists of 98 towns and four cities spread over all or parts of five of New Hampshire´s ten counties. The current population of our District is 221,000 people - basically the land area north of Concord.

Of prime importance to this region is the development of the highway transportation program throughout the State. The NH Legislature by law set in motion a two-year cycle which will start July 1, 1994 which requires each Councilor to hold public hearings to ascertain highway and transportation needs. We then make our recommendations to the NH Legislature by February 15, 1994. Towns, cities, counties and citizens having an interest in this should contact their local State Representatives and State Senator.

Another project that is of continuing interest to this District is the nomination and confirmation of individuals to the dozens of State boards and commissions on which the Governor and Council are required to fill with qualified and interested citizens. If you are interested, please forward a copy of your resume to me.

Individuals having an interest in these duties and responsibilities should contact my office or Governor Merrill´s office at the State House, Concord, NH 03301.

Raymond S. Burton
Room 207, State House
Concord, NH 03301

1993 PROPERTY VALUATIONS

ACHILLES NORMAN	50200
ADAIR KENNETH	43000
ADAMS WAVA	27950
AITKEN HUGH	32513
AITKEN HUGH	4007
AKESSON ROBERT	60985
ALDRICH RONALD	9938
ALEXANDER GLORIA	21550
ALLEN, JANET	21750
ALLIN GLEN	39300
ALLIN MARLENE	14650
ALLIN MERLE	31350
ALLIN MERLE	7850
AMERICAN LEGION	157050
ANDERSON GINA	45350
ANDERSON WENDALL	37050
ANDRITZ JAMES	3325
ANGWIN FORREST	20250
ANNIS RUSSELL	14900
ARIETTA ALPHONSE	32500
ARIETTA ALPHONSE JR	23750
ARMSTRONG GORDON	16950
ARMSTRONG GORDON	97400
ARNOLD MAUREEN	583
ARSENEAULT ELIZ.	27150
ARSENEAULT MARY	26500
ARSENEAULT MARY	2600
ASH RONALD	29650
ASH RONALD JR.	8350
ASTLE MARION	22350
ATKINSON DAVID	45350
ATKINSON THOMAS	24300
AUBUT GERARD	25300
AUDIT RITA	21200
AUGER ALBERT	37400
AUGER DAVID	54650
BACON DONALD	58134
BACON DONALD	14020
BACON EARL	26500
BAG HILL ENT.	3950
BAG HILL ENT.	4043
BAILEY BERNARD	33900
BAILEY EVERETT	57900
BAILEY GAIL	3577
BAILEY LORIE	31450
BAINBRIDGE MARCELLE	10700
BALL ERWIN	11850
BARNES-HIGHT JUDITH	3294
BARNETT DEAN	10785
BARNETT HOWARD	1050
BARNETT WILBER	1785
BARNETT WILBER	12500
BARNEY JEFFREY	29250
BARRETT CHARLES	17150
BARRY BETTY MAE	21150
BARTLETT TRUST	24800
BARTLETT KENNETH	32250
BARTLETT SHARON	14650
BATCHELDER BRIAN	32600
BEAN ALCIDE	44600
BEAN ALCIDE	15000
BEAN ALIDA	27950
BEAN JOHN	2625
BEAN ROBERT	54600
BEAN WILLARD	525
BEAN WILLARD	12180
BEAN WILLARD	2100
BEATON FRANKLIN	40650
BEATON LINDA	13650
BEATON PAUL	36500
BEATON ROBERT	3371
BEATON ROBERT	4555
BEATON ROBERT	4095
BEATTIE DAVID	67000
BEATTIE MICHAEL	700
BEAUDET TIMONEE	17250
BEAUDOIN LESLIE	22200
BECKER DANIEL	30202
BEDELL HAZEL	28500
BEDELL JOHN	27750
BEESLEY PAUL	12500
BELAND ALPHONSE	62900
BELAND ALPHONSE	34500
BELAND ALPHONSE	28350
BELAND ALPHONSE	30850
BELAND GENEVA	58000
BELAND MARIE	19900
BELAND RODRIQUE	6275
BELISLE BERNARD	42900
BELIVEAU DENNIS	24250
BELIVEAU ROBERT	23500
BENNETT AARON	69300
BENNETT JAMES JR	55950
BENNETT JAMES JR	31900
BENNETT JAMES JR	9750
BENNETT LARRY E	23150
BENOIT DANIEL	21350
BENOIT EDWARD	21200
BENOIT LAWRENCE	39400
BENOIT RAYMOND	20700
BENWAY EDMUND	23050
BERGERON THEODORA	46650
BERLIN CITY BANK	186350
BERNARD DEBRA	32900
BERNARD LEON	24900
BERNARD ULDRIC	48150
BERTHOLDT IRENE	39150
BERUBE DWIGHT	59500
BERUBE FLORENCE	35250
BERUBE JOSEPH	30900

1993 PROPERTY VALUATIONS

BERUBE ROBERT D	9600
BICKFORD MANNIX	8700
BIGELOW RALPH	39800
BILLMERS ROBERT	10050
BILODEAU DONALD	22750
BISHOP CATHERINE	26600
BLODGETT DELORES	35350
BLODGETT YVONNE	38400
BODNAR DARRELL	17300
BOISSELLE PAUL	19250
BOISSONEAULT HENRY	16500
BORG CARL	31200
BOROWSKI JOHN	16310
BOSTON FIVE CENTS BANK	33550
BOSTON FIVE CENTS BANK	23400
BOUCHARD CARYN	40450
BOUCHARD PAUL	22500
BOUCHARD WALTER	39500
BOUCHER CARLINE	21200
BOUCHER CARLINE	24100
BOUCHER NOURINE	26250
BOUDLE AUBREY	9150
BOUDLE CLEO	700
BOUDLE CLEO	2800
BOUDLE LAWRENCE	4650
BOUDLE ROGER	9000
BOUDRIAS HECTOR	3500
BOUDRIAS LOUIS	21100
BOUDRIAS URGEL	34900
BOURASSA RICHARD	23250
BOUTIN JOAN	24700
BOUTIN LAURETTE	39150
BOUTIN RENE	23850
BOYD HARRIET	24600
BOYER BERTHA	50000
BRANN CHARLES	33950
BRANN MARY	48450
BRANN MARY	2100
BRANN MARY	12600
BRANN MARY	500
BREAULT ANN CT	6450
BREAULT ARTHUR	27700
BREAULT CHESTER	18750
BREAULT JEFFREY	17300
BREAULT JOANNE L	13800
BREAULT LEON	36100
BRIERE ROBERT P	40050
BROCK DONALD	18000
BRONSON ELIZABETH	18900
BRONSON ROBERT	67150
BROOKER RALPH	30500
BROOKS PHILBERT JR	40800
BROWER HOWARD	8883
BROWN C. N.	34000
BROWN C. N.	14700
BROWN STEPHEN	35450
BROWN VERA	25050
BRUNETTE BARBARA	20250
BURKE ANTHONY	13850
BURNS WILLIAM	26050
BURRILL RODNEY	9950
BURT JEFFREY R	735
BURT MARY	8450
BURT RENE P	45300
BURT VIOLET	23100
BUSH PRISCILLA	13000
BUSHEY BERNARD	28050
BUSHEY BERNARD	41600
BYERS HARRY N	21500
CALL JOHN	39950
CALL JOHN	1088
CALL SANDOW	3750
CALL SANDOW	19150
CALL SANDOW	2500
CAMARA DONA	30200
CANTIN REYNOLD	38900
CAOUETTE THEODORE	38850
CARIGNAN RICHARD	61550
CARNEY ROBERT	23350
CARON ERNEST	43800
CARON PAUL	24850
CARON ROLAND	37100
CARR MARGARET	13650
CARVER HELEN	17800
CASS ELMER	31300
CASS MICHAEL	13250
CASS THOMAS	14750
CASSADY GLENN	23450
CHAMBERS WALTER	47000
CHAMPLAIN OIL CO	47550
CHAPMAN BERTHA	30600
CHARBONNEAU TIMOTHY	17800
CHARLETTE RUTH	29950
CHARRON DENNIS	35250
CHARRON DENNIS	17350
CHARRON HENRY	27150
CHARRON IRENE	16250
CHAUVETTE ROGER	27050
CHESSMAN JOAN	32050
CHESSMAN SOOBOONE	37050
CHOQUETTE ROGER	3045
CHRISTIE COLIN	592
CHRISTIE COLIN	178
CHUMACK ROBERT	63700
CILIBRASI LUIGI	37639
CLARK IRENE	29900
CLEMENT RAYMOND K	36350
CLOUTIER ALBERT SR	9647
CLOUTIER CECILE	26400
CLOUTIER EMILIA	12150

CLOUTIER EUGENE	28300
CLOUTIER GERARD	52492
CLOUTIER GERARD	23700
CLOUTIER HENRY	19500
CLOUTIER LIONEL M	22800
CLOUTIER LORENZO	56850
CLOUTIER MARK F	56950
CLOUTIER PATRICK	27000
CLOUTIER ROSARIO	37350
COCHRAN ANNETTE	20250
COLBURN ASSOC INC	4641
COLE ADELAIDE	30800
COLE LUCY	19700
COLEMAN JOHN	17500
COLLINS DONALD	34150
COLLINS DONALD	3700
COLLINS MARK J	39050
COLLINS ROBERT	48000
COLLINS STEVEN	7500
COLLINS WALTER S	15600
COMEAU CORRINE	46650
COMEAU EDWARD	16850
CONNARY ERVIN	29650
CONROY SCOTT W	16400
COOK REGINALD	39300
COOK RICHARD K JR	30850
COTE ANDREW	14250
COTE EDITH	11600
COTE ROBERT	8300
COTE S & M	13000
COTTER FRANCIS	69490
COTTER FRANCIS	936
COTTER FRANCIS	31300
COTTER NORMAN	59000
COVELL IRVING	54883
COVELL THOMAS	1900
COVELL THOMAS	350
COVELL THOMAS	1950
COVELL THOMAS	650
COVELL THOMAS	6100
COVELL THOMAS	50850
COY NATHEN	5200
CRAGGY BARRY	2660
CRAGGY PAULINE	40400
CRAWFORD BRADLEY E	22700
CRAWFORD GARY	7350
CRAWFORD KATHERINE EST.	25950
CRAWFORD RAYMOND	28700
CRAWFORD RITA	18050
CRAWFORD-BATT DIANE	17900
CROCHIERE ROBERT J	29950
CROCKER DONALD	20650
CROMPTON GERALD	27900
CROSBY PAUL	32200
CROSS MICHAEL	39100
CUMMINGS C B & SON	21245
CUMMINGS C B & SON	53993
CUMMINGS HERBERT	34300
CUNNINGHAM MARY JANE	33200
CUNNINGHAM MARY JANE	21500
CUNNINGHAM SHAWN	4000
CUNNINGHAM SHAWN	9950
CURRIER SALES	13750
CURRIER SALES	107750
CURRIER RICHARD	33600
CURRIER STEPHEN	29500
CURTIS ELLEN	16500
DAIGNEAULT RONALD W	46950
DAMON MERLE	2900
DAMON MERLE	2550
DAMON MERLE	13600
DAMON MERLE	9050
DAMON MERLE	28550
DAMON MERLE	2800
DAMON MERLE	48350
DAMON PHILLIP W	63650
DANKERS MARTHA W	473
DARTMOUTH BANK	32150
DAVENPORT FRANK	28050
DEANBROOK VILLAGE	107200
DEBLOIS RICHARD	19900
DECESARE PAUL	37400
DECESARE PAUL	23700
DEERING MARY	23300
DEFOSIE HOWARD	1950
DESAINDES MAURICE	40350
DESAUTELS ANDRE	40250
DEYETTE JEAN B	45350
DEYETTE JEAN B	2600
DICKER MARLENE R	66550
DIFFENBACHER JAMES	26341
DINGMAN AL	16150
DINGMAN RONALD J	18200
DOHERTY KATHLEEN	63955
DOHERTY LAWRENCE	12400
DOHERTY PATRICK L JR	19350
DONNELLY RAYMOND	37650
DONOVAN ELMER	17550
DONOVAN JAMES	17450
DOOLAN JAMES	39350
DOOLAN MICHAEL	26850
DORR EDWARD T JR	30400
DORR ROBERT	20250
DOWLAND BRYANT	14650
DOWLAND EDWARD	40650
DOWNING MALCOLM	35900
DOYLE MARJORIE EST.	43700
DOYLE MATTHEW A	5700
DOYON RAYMOND	36650
DREW ETHEL	16850

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DUBE ARMOND J	16100
DUMAS WILFRED	23800
DUNHAM ERVENA	28800
DUNHAM LESLIE	34350
DUNN LEO G	31000
DUNN ROBERT J JR.	21800
DUPONT RITA	18050
DUPONT ROLAND REALTY	39500
DUPONT ROLAND REALTY	4400
DUPUIS ALBERT	26950
DUPUIS BERNARD	68950
DUPUIS BERNARD	2534
DUPUIS BERNARD	5050
DUPUIS BERNARD	86850
DUPUIS BERNARD	26250
DUPUIS BERNARD	22350
DUPUIS DANIEL L	5750
DUPUIS DANIEL L	110200
DUPUIS JOHN	57700
DUPUIS JOHN	59200
DUPUIS LEON	22950
DUPUIS TRACY	37250
DUSTIN MERLE	27550
ECC INT'L	6000
ECC INT'L	8000
EGAN LEONARD	21200
EKSTEROWICZ RONALD	62450
ELLINGWOOD ALICE M	4025
ELLINGWOOD DAVID G	3955
ELLINGWOOD ETHEL	210
ELLINGWOOD ETHEL	34125
ELLINGWOOD ETHEL	34250
EMERSON & SON	16950
EMERSON & SON	228200
EMERSON BRIAN	15150
EMERSON BRIAN	29150
EMERSON FRED	55000
EMERSON JAMES H	52700
EMERSON JAMES H	26950
EMERSON JAMES H	38250
EMERSON JAMES H	44150
EMERSON LESLIE	12583
EMERY PEARL	100
EMERY PEARL	70450
EMERY STANLEY	5300
EMERY STANLEY	52250
ERICKSON RONALD	24050
EVERLETH WILLIAM S	10050
EVERLETH WILLIAM S	28400
FARROW JUDY C	19200
FERGUSON RALPH E JR	68000
FERLAND PHILIP EST.	21950
FERLAND SUSAN T	31350
FINDLEY JAMES E	36700
FIRST VT BANK	18650
FISKE CLYDE	23700
FLEURY VERNARD	33600
FLYNN RICHARD	37950
FOGG ALICE F	31600
FOGG DOROTHY S	53100
FOGG DOUGLAS	26150
FOGG ELLIOT	21350
FONTAINE ALBERT	20700
FONTAINE LEONARD	57100
FONTAINE NELSON S	45452
FONTAINE NELSON S	3150
FONTAINE RICHARD	8900
FORREST JOHN A	33250
FOX MICHAEL	38000
FOY DAVID	16750
FRECHETTE ROLAND	30800
FRIZZELL BERNARD	5250
FRIZZELL BERNARD	38600
FRIZZELL BERNARD	55200
FRIZZELL LEO	18200
FULLER GUY	18450
FYSH EUGENE A	27150
GADWAH DURWOOD H	33350
GADWAH VERN W	13850
GADWAH VERN W	30150
GAGNON ALAN	40450
GAGNON ALFRED JR	12300
GAGNON ANDRE	24354
GAGNON ANDRE	10602
GAGNON CLARENCE	29550
GAGNON CLARENCE	12900
GAGNON CLARENCE	14500
GAGNON FLORENT	21350
GAGNON RISA	67126
GAGNON RISA	10355
GAINER C. MICHAEL	6000
GARDNER SUSAN	24450
GARLAND PETER	23600
GAUDETTE ARTHUR	15200
GAUDETTE JOSIE	22900
GAUDETTE SAMUEL	27400
GAUDETTE THOMAS	12700
GELB NORMAN	950
GEMME CHARLES	6950
GEMME CHARLES	49000
GERBER WILHELM	2683
GERBER WILHELM	6250
GIBSON RETA	23050
GIFFORD GARY	6500
GIGGEY LEATHA	23100
GILBERT FRANCIS	2200
GILBERT FRANCIS	37250
GILBERT MARGUERITE R	18500
GILBERT RONALD J	60700
GILCRIS KURT	25600

GILCRIS MICHAEL	23758
GILCRIS PEARL	8000
GILCRIS RONAL	40800
GILCRIS TRACY	8400
GILCRIS WAYNE	18337
GILCRIS WAYNE	36400
GILMAN DOUGLAS R	41900
GIROUARD ARMAND	35850
GLIDDEN WILLIAM	37150
GONYER JAMES D.	39300
GONYER JAMES M.	44250
GONYER ROBERT	1900
GONYER ROBERT	36349
GONYER THOMAS	18200
GONYER ZELDA	3302
GOODWIN ARTHUR	13200
GOULD JAY	9100
GOULD JAY	8138
GOULD JAY	900
GOULD JAY	87053
GOULD JAY	700
GOULD JAY	6350
GOULD JAY	1250
GOULET CATHY	40983
GOULET DAVID	47100
GOULET GEORGE	1500
GOULET GEORGE	11550
GOULET GEORGETTE	28925
GOULET GEORGETTE	2306
GOULET LEO	27900
GOULET MARK	21350
GOULET MAURICE	9550
GOULET REGINA	10650
GOULET WAYNE	34900
GOULETTE ARTHUR	16000
GRANDMAISON JEAN L	850
GRAY GORDON	35307
GRAY GORDON	120360
GRAY GORDON	29000
GREEN EVELYN	16750
GREEN FREDERICK I.	14900
GREENE WILLIAM C	2625
GREENE WILLIAM C	153742
GREENE WILLIAM C	19379
GREGORY CLARA	46950
GRIES DANIEL	31835
GRIMES THOMAS	42500
GROLEAU REAL	30600
GRONDIN PAUL	78150
GROVETON FISH & GAME	8878
GROVETON HOUSING C	265500
GROVETON PAPER BD	90650
GROVETON PAPER BD	1078850
GUANGA JOAN	4900
GUAY LIONEL	25850

GUERIN RONALD T	50100
GUILDHALL, TOWN OF	150
GUILE LARRY	5900
GUILE LARRY	41950
GULICK RAYMOND	21650
GUNNIP LISA	10400
HAAS JON T	43650
HALL ADDISON	4457
HALL CLIFTON	16950
HALL CLIFTON	4600
HALL GEORGE	48250
HALL MAX	45600
HAMILTON SCOTT	8200
HAND DONALD W	32000
HAND GERARD	19550
HAND KENNETH	14850
HAND RICHARD	11800
HANDLER JOHN	872
HANNING ROBERT	39800
HAPGOOD WALTER	21300
HART EARL	3150
HART EMOLEEN L	26600
HART JOHN P	34300
HART KATHRYN	31300
HART LILLIAN	31000
HART RICHARD D	33200
HART ROBERT	38050
HARTLEN DONALD	26600
HARTLEN GARY Z	35950
HASKINS TIMOTHY	25150
HAWES ROBERT	33500
HAWES WINSTON	28100
HAWKINS PHILLIP	45075
HAWKSLEY LEE	17800
HAWKSLEY MERLE	3500
HAWKSLEY MERLE	28150
HAWTHORNE MATILDA	11800
HAYEN SALLY	4480
HAYEN SALLY	41150
HEEKS DAVID E	97000
HELMS TRUST	3350
HELMS EVELYN	26900
HENSON HELEN	25350
HERSOM LYLE E	33250
HIBBARD CECIL H	19950
HIBBARD MAURICE C	27650
HICKEY RANDY F	21350
HIGGINS WILLIAM M	33900
HIKEL HARRY C	893
HILL ROBERT	54250
HINKLEY KATHERINE S	41550
HOBART KENNETH	40000
HOBART KENNETH	64800
HODGDON ALLEN D	29250
HODGDON FRANKLIN T	20900

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HODGE DAVID	29550
HODGKINS DARRIEL	30600
HOLDEN RONALD E	55050
HOLDEN RONALD E	5029
HOLDEN WAYNE A	55800
HOLMES ALLEN	48532
HOPPS BERNARD	24400
HOPPS ELIAS	13150
HOPPS ELIAS	950
HOPPS HAROLD	25900
HOPPS KENNETH	23950
HOPPS KERRY	13650
HOPPS KEVIN B	23750
HOPPS KEVIN B	14250
HOULE ELIZABETH	11100
HOULE JOSEPH M	21700
HOULE RICHARD W	41650
HUCKINS JOHN A	39274
HUCKINS JOHN A	76203
HUCKINS JOHN A	22372
HUCKINS JOHN A	59150
HUMPHREY MARIE	17450
HUNT ARTHUR D	34800
HUNT ROBERT E.	11850
HUNTER KIM	12500
HUNTINGTON BRYAN L	7350
HUNTINGTON LINDA	21700
HUNTINGTON SIDNEY	14450
HURLBUTT BRIAN C	39050
HURLBUTT DAVID	29850
HURLBUTT HILDRED J	43100
HURLBUTT LORNA	25550
HURLBUTT RAYMOND	54050
HUTCHINSON DONALD	12400
HUTCHINSON DONALD	24750
IRVING MICHAEL J	27400
IRVING RODNEY	47950
ISLAND FARM INC	59600
ISLAND FARM INC	18550
ISLAND FARM INC	268625
ISLAND FARM INC	15050
ISLAND FARM INC	37200
ISLAND FARM INC	7228
JAMES RIVER CORP	28900
JAMES RIVER CORP	1550
JAMES RIVER CORP	7680050
JAMES RIVER CORP	118121
JAMES RIVER CORP	81550
JAMES RIVER CORP	13000
JAMES RIVER CORP	6300
JAMES RIVER CORP	10800
JAMES RIVER CORP	190500
JAMES RIVER CORP	130900
JAMES RIVER CORP	66300
JAMES RIVER CORP	6762000
JAMES RIVER CORP	6350
JAMES RIVER CORP	7000
JAMESON BENTLY	19650
JARVIS FRED	13400
JARVIS STEVEN M	18150
JEFFERS LISA	19150
JEWELL BRADLEY P	43700
JEWELL CURTIS J	17700
JEWELL ERNEST	29250
JEWELL JOHN P	14400
JEWETT FREDERICK	41659
JOHNSON PRODUCTS INC	13150
JOHNSON ALMA ESTATE	25850
JOHNSON ANDREW	13050
JOHNSON LAWRENCE	1550
JOHNSON STANFORD	28550
JOHNSTON ALEXANDER G	13700
JOLIN YVAN	28350
JORDAN JOHN	19200
JORDAN MARJORIE	28800
JORDAN RUBERTA M	31634
JORDAN RUBERTA M	5087
JOY LESLIE	30100
JOY LESLIE	63250
JOY NANCY	8400
JOY NANCY	12450
JOY NANCY	3900
JOYCE WILLIAM L JR	6739
KARL WAYNE R	64400
KARL WAYNE R	19950
KEDDY DONNA C	32100
KEGELES GERSON	66250
KELLY MICHAEL	48550
KENISON DONALD JR	1000
KENISON DONALD JR	14550
KENISON ELEANOR	19050
KENISON GREG	18400
KENNETT BERNARD	32050
KENNETT JOSEPH	40000
KENNETT MILLIE	15950
KENNEY THOMAS	19000
KIMBALL RICHARD	27950
KING LINDA	8050
KING LINDA	34400
KING THEODORE A JR	28200
KINGSLEY BRIAN	6300
KINGSTON DURWARD	21900
KNIGHTS JOHN	23150
KREVETSKI ROBERT	41300
KURIAKOSE DR. T. X.	1541
LABOUNTY TIMOTHY	23150
LABRECQUE BETHANY	7870
LABRECQUE ELEANOR	17250
LABRECQUE GERARD	41350
LABRECQUE GERARD	6400

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LABRECQUE GERMAINE	40200
LACASSE RONALD	52150
LADD CHESTER	27900
LAFERRIERE PAUL	21700
LAFLAMME ROLAND	30150
LAKIN ARLENE	15000
LANDRY RAYMOND L	31600
LANDRY RAYMOND L	61750
LANDRY RAYMOND P	31600
LANG JAMES A	24650
LANGKAU JOSEPH JR	17300
LANGLEY DENNIS	16000
LANGLEY GEORGE	69700
LANGLEY PAUL	39800
LANGLOIS DONALD	34750
LANGLOIS DONALD	15800
LANGLOIS DONALD J JR	22550
LAROCHE DOLLARD	7250
LAROCHE DOLLARD	16900
LAUZON RICK	23400
LAUZON SHIRLEY	20750
LAVIGNE RICHARD J	43800
LAVOIE ALBERT	33000
LAVOIE LUCILLE	19750
LAVOIE REGINA	25300
LECLAIRE PAUL	48510
LECLERC ODINA	26950
LECLERC RAYMOND	44000
LEDGER GREGORY	30300
LEDGER STEWART	27350
LEE JAMES ENT.	34450
LEIGH JAYNE	16050
LEIGHTON ROBERT	8100
LEPINE GERARD	42950
LEVESQUE SANDRA	8150
LEWIS ARCHIE L JR	62650
LEWIS ARCHIE SR	16000
LITTLEHALE KEVIN	26300
LIVINGSTONE ERIC	389
LOCKE KATHY	14750
LOCKE KATHY	41350
LOCKE PATRICIA	21750
LOVERING NANCY	17650
LOVETTE PAUL	6650
LOYAL ORDER OF MOOSE	368
LOYAL ORDER OF MOOSE	33250
LUNN GLENN J JR	52200
MCDOW JAMES M	49700
MACGREGOR LAURIE	17250
MACGREGOR LAURIE	38850
MACGREGOR LAURIE	15550
MACILVANE CLAIRE M	41850
MAGUIRE DENNIS W	42800
MAGUIRE FORREST	49762
MAGUIRE IRENE EST.	17850
MAHURIN SHEPARD	37550
MAIN JAMES	47800
MAJOR GERALDINE	26850
MAJOR GILBERT R	49100
MAJOR GILBERT R	500
MAKRIS JAMES	14150
MALAS CHARAY	21650
MALENFANT ALFRED	7300
MALENFANT ALFRED	50650
MALENFANT ALFRED	1400
MANNING ELINOR	24800
MANVILLE JAMES A	15800
MARCEAU EMMANUEL	4127
MARDIN STEVEN R	10100
MARSHALL ANDREW	39900
MARSHALL CLARENCE ES	4480
MARSHALL CORINNE	48350
MARSHALL DONALD	51200
MARSHALL DONALD	6055
MARSHALL HAROLD E JR	34400
MARSHALL HAROLD E JR	3700
MARSHALL HAROLD E SR	8703
MARSHALL HAROLD E SR	16500
MARSHALL JAMES R	24100
MARSHALL JEFFREY	24000
MARSHALL RICHARD L	49700
MARSHALL STEWART	15100
MARSHALL TIMOTHY	42300
MARTIN MILLARD	2615
MARTIN MILLARD	3077
MARTINEAU ALBERT	14610
MARTINEAU MARY	4450
MASON EURIELLE	45900
MASON HARLEY E JR	667
MASON PAUL	29950
MAY LISA	42800
MAYBERRY HERBERT	31042
MAYBERRY RICHARD H	11250
MAYBERRY RICHARD H	2600
MAYHEW DIANE	40850
MAYHEW MICHAEL	1076
MAYHEW PAUL	4900
MAYHEW PAUL	40800
MAYHEW ROBERT	79300
MAYHEW ROGER	24350
MAYHEW ROGER	491
MCBRIDE JAMES	22400
MCCORD JAMES	3850
MCCORMACK JOHN	1900
MCCORMACK JOHN	19700
MCDONOUGH STUART	25600
MCFARLAND BEVERLY	24300
MCFARLAND PHYLLIS	34750
MCGUIRE JOHN	3400
MCKNIGHT FREDERICK	24200

MCLAIN CHESLEY	6250
MCLAIN CHESLEY	25450
MCLAIN DENNIS	53650
MCLAIN WAYNE	22900
MCLAUGHLIN PATRICK	5800
MCLEAN EDWARD	15250
MCLEAN EDWARD	97350
MCLEOD NORMAN	22300
MCMANN CHARLES	51800
MCMANN ELSIE	15700
MCMANN LUCILLE	39888
MCMANN STEPHEN	58300
MCQUISTON CAROLYN	21750
MELLETT EDWIN	3031
MELLETT EDWIN	41600
MENZIES DOUGLAS	34141
MERRIAM GARY	46300
MERRILL RICHARD	44150
MERRILL WARREN	25550
MERROW ALLAN	2550
MERROW ALLAN	42250
MERROW CHARLES	1850
MERROW SCOTT	24400
METHODIST CHURCH	314600
MEUNIER BRIAN	32950
MEUNIER HELEN	18250
MEUNIER J LEO	35000
MICHAUD MAURICE	43850
MICKELBORO VERA	46250
MILES DAVID	21350
MILES DEBORAH	17600
MILES DEBORAH	7250
MILES DEBORAH	13750
MILES HERBERT JR	32600
MILES HERBERT JR	42700
MILES ZORA	27350
MILLER JOHN	9850
MILLER WALTER	30750
MILLS MARGARET	15000
MILLS MICHAEL	45100
MITCHELL LUCILLE	21750
MITCHELL MARK	8184
MOFFETT DONALD	47850
MOGOLLON GEORGE	7000
MONAHAN RODNEY	25900
MONKS LILLIAN	11950
MONTANYE HOWARD	27800
MONTGOMERY EUGENE	36350
MOREY PETER	45250
MORRILL TRACEY	35933
MORRISON DOROTHY	17450
MORSE JAMES	12700
MOYSE DOROTHY	19250
MUISE ARTHUR	62450
MULCAHY PAUL	31950
MUNDELL CYNTHIA	47950
N. E. TIMBER CO INC	2583
NASON HAROLD	13750
NELSON RICHARD	1908
NEW ENGLAND TEL	79150
NEW ENGLAND TEL	600
NEW ENGLAND TEL	450
NEW HAMPSHIRE STATE	4025
NEW HAMPSHIRE STATE	67925
NEW HAMPSHIRE STATE	52450
NEW HAMPSHIRE STATE	3430
NEW HAMPSHIRE STATE	8550
NEWELL MYRON	15700
NEWELL MYRON	7500
NEWELL MYRON	42750
NEWELL MYRON	7250
NEWTON ANNE	299
NEWTON ANNE	52113
NEWTON BRIAN	25650
NEWTON NEVA	12800
NEWTON RAYMOND	17450
NORMAND JAMES	32600
NORMAND JEFFREY	18200
NORMAND JOHN	35200
NORMANDEAU GARY	47400
NORMANDEAU ROLAND	24250
NORTHUMBELAND ASC	974600
NORTHUMBERLAND SCHL	29400
NORTHUMBERLAND SCHL	1473350
NORTHUMBERLAND SCHL	529700
NORTHUMBERLAND SCHL	2950
NOVACEK WILLIAM	16650
NOYES NORMA	15850
NUGENT PETER	17800
O'NEIL HERBERT	12000
OAKES BRUCE	43700
OAKES KENNETH	51800
OAKES MICHAEL	7500
OAKES MICHAEL	17900
OAKES PHILIP	22900
OLIVER LUCIENNE	27050
OLSON HAROLD	41078
ORDZIE THOMAS	49650
OSGOODE WILLIAM	14350
PAGE HELEN	17300
PAGE MILTON	38800
PALFREY COURT REALTY	13000
PANDORA DANIEL	19100
PAQUETTE ALBERT	76450
PAQUETTE CHRISTOPHER	17550
PAQUETTE DONALD	43550
PARADIS RICHARD	44850
PARADIS ROBERT	18700
PARADIS WILLIAM	38050
PARKS ARTHUR	27350

1993 PROPERTY VALUATIONS

PARKS GREGORY	25800
PARKS ROBERT JR	6450
PARKS ROBERT JR	12250
PARSONS REALTY CO	72650
PASQUERELLA CLEMENT	28350
PATRICK DOROTHY	35500
PATTEN CORP, N.E.	31275
PAUGH DENISE	43050
PAUGH JOHN	44950
PEASLEE BERT	22050
PELCHAT VIRGINIA	27400
PELLETIER ARMAND	10900
PELLETIER KERRY	21150
PELLETIER RANDALL	33300
PENDLETON DIANNE	27850
PENNEY AMELIA	18100
PENNEY ROBERT	24950
PERLZAK FRANK	39649
PERRAS REAL	18950
PERRAS REAL	62100
PERRAS REAL	73200
PERRAS REAL	350032
PERRAS ROBERT	73450
PERRY LOUIS	14100
PETERSEN LORRAINE	16300
PETRYK HEATHER	142250
PHELPS FREDERICK	6300
PHILLIPS MICHAEL	28063
PINEAULT ESTHER	27100
PINETTE DENNIS	38000
PINETTE PHILIP	18550
PINETTE ROBERT	34700
PITTS HERBERT	48604
PIVIN ROBERT	40750
PLATT CLYDE	19900
PLATT HADLEY	34650
PLUNKETT ESTATE	33735
POND WILLIAM	15400
POTTER HOWARD	24600
POTTER J RICHARD	40400
POTTER J RICHARD	3715
POTTER LEROY	24450
POTTER RANDY	45300
POWER HOUSE SYSTEMS	718250
POWERS CLIFTON	40450
PRATT DAVID	24750
PSNH	3052900
QUAY ROBERT	803
QUAY ROBERT	767
RAINVILLE FREDERICK	21450
RAMSAY GORDON	51700
RAMSDELL RICHARD	18150
RANCOURT ASSOC OF NH	10600
RANCOURT ASSOC OF NH	8350
REED MALCOLM	24650
REED MALCOLM	21550
REGIONAL NORTH	90350
REILLY RICHARD	17000
REYNOLDS CLARENCE	45350
REYNOLDS DANIEL	48150
REYNOLDS DANIEL	5500
REYNOLDS EUGENE	31776
REYNOLDS NANCY	43900
REYNOLDS ROBIN	40000
REYNOLDS WILLIAM	58050
REYNOLDS WILLIAM	8200
RICE H LEE JR	22300
RICE HARRY LEE	53700
RICE VERNICE	13800
RICH JOHN	35100
RICH LEO	33250
RICH ROZE	17250
RICHARDS FRANK	21400
RIENDEAU GASTON	2611
RIENDEAU GEORGE	32750
RIENDEAU MONA	63850
ROBERGE ROLAND	22250
ROBERGE ROLAND	14100
ROBERT YVON	15225
ROBINSON C J	98220
ROBINSON EDMUND	33200
ROBINSON FREDERICK	38600
ROBINSON MAURICE	39500
ROBINSON RICHARD	21550
ROBY FRANCIS	17900
ROBY RACHEL	18900
ROCHEFORT RICHARD	49750
RODAS LISANDRO	7250
ROGERS JOHN	9135
ROGERS JOHN	20872
ROGERS JOHN	63892
ROGERS JOHN	9181
ROGERS JOHN	24918
ROGERS JOHN	2188
ROGERS JOHN	1974
ROUTHIER BERNARD	12054
ROUTHIER BERNARD	31811
ROUTHIER BERNARD	38480
ROUTHIER GERARD	66000
ROUTHIER JOSEPH PAUL	6230
ROWDEN RALPH	32700
ROY OMER	16850
ROY WILFRED	14700
RUSS DORIS	18650
RUSS DORIS	8750
RUSS DORIS	15100
RUSS DORIS	14100
RUSS DORIS	3500
RUSS-STROUT DORIS L	36850
RYAN JANA	9250

1993 PROPERTY VALUATIONS

RYAN JOHN	1800
RYAN JOHN	47350
RYAN JOHN	38028
S & W MARKET	170000
SANBORN C DEAN	50200
SANBORN JAMES	20800
SANEL ALFRED	25100
SARGENT DONALD	37729
SAVAGE CHESTER	859
SAVAGE EDWARD	15000
SAVAGE FRANK	2102
SAVAGE JAMES	31600
SAVAGE JEFFREY	14650
SAVAGE RUFINA	12895
SAVAGE TIMOTHY	23250
SAWYER RICHARD	26250
SCHROENROCK CLAIRE	64400
SCOTT DEBORAH	32850
SCOTT KEENE	29500
SCOTT SHERYL	19350
SCROGGINS ROGER	32200
SHALLOW RIVER PROP	36600
SHANNON FRED	28600
SHANNON IVAN	23450
SHANNON JOE	61750
SHANNON KATHY	13200
SHANNON OTIS	27500
SHANNON ROLAND	23050
SHANNON VERN	18250
SHATNEY HAROLD	31500
SHEDD BRIAN	21300
SHEDD BRIAN	19300
SHELTRY RICHARD	51550
SHEPARD JOSEPH	29400
SHOFF EVELYN	24450
SHORES HEIRS	41359
SHORES HEIRS	32
SHUFELT DAVID	21000
SHUFELT EDWARD	81100
SHUFELT EDWARD	30550
SILVER ROBERT	59450
SIMINO ROGER	57850
SIMINO ROGER	13615
SIMONDS ARTHUR A	56150
SIMONDS ARTHUR L	48000
SIMPSON ARTHUR	34500
SIMPSON DEBORAH	28950
SINGER RONALD	8650
SIWOOGANOCK GUARANTY	26350
SIWOOGANOCK GUARANTY	156950
SIWOOGANOCK GUARANTY	102300
SLADE FREDERICK	20000
SLOAT BRUCE	1373
SLOAT BRUCE	1610
SLOAT MARY	95278
SLOCUM PHILIP	13000
SMITH DAVID	10200
SMITH FRANCIS	34850
SMITH FRANCIS	2600
SMITH FRANCIS	2065
SMITH FRANK	45500
SMITH MANSEL	21700
SMITH MERLE JR	2400
SMITH ROBERT	32050
SMITH RONALD	32350
SMITH VERA	22600
SNELL ROBERT	57185
SNELLING CLIFFORD	14350
SPAULDING RAYMOND	17900
SPAULDING SHIRLEY	28750
SPRAGUE WILLIAM	8750
ST CYR RICHARD	28950
ST FRANCIS XAVIER	255450
ST FRANCIS XAVIER	285500
ST MARKS	82100
ST ONGE MICHAEL	36450
ST ONGE PAULINE	28050
ST PIERRE ROBERT	24650
ST TIMOTHY'S CHURCH	15100
STACEY DONALD	993
STANFORD JEFFREY	32350
STANTON GEORGE	36800
STATE OF NH	4900
STETSON CARL	20000
STEVENS GEO M & SON	24500
STEVENS HAROLD	11611
STEVENS HAROLD	42550
STEVENS ROLLAND	24350
STEVENS ROLLAND	30800
STINSON ROBERT	23000
STOHL KRISTINA	39600
STONE DONALD	16000
STONE DONALD	16200
STONE NICHOLAS	33900
STROUT ROGER	23250
STYLES BRIAN	17800
STYLES PEARL	31900
STYLES ROBERT	46350
SULLIVAN HERBERT	5850
SULLIVAN JOHN	39300
SULLIVAN MIKE	36450
SURRIDGE REX	18450
SWIFT MILLARD	36900
SWIFT SYLVIA	22600
SYRIAC CYRILLE	24150
TARDIFF ALBERT	14350
TAYLOR WALTER	50350
TETREAULT BRADLEY	41400
TETREAULT BRADLEY	1700
TETREAULT DAVID	40200

1993 PROPERTY VALUATIONS

TETREAULT JOSEPH	31850
TETREAULT LAWRENCE	31300
TETREAULT RAYMOND	35100
TETU CHARLES JR. '	15200
TETU CHARLES JR.	10000
THERIAULT ARLENE	23050
THIBEAULT DAVID	40100
TILLEY ANITA	28550
TILLEY ANITA	15150
TILTON CHANNIE	31650
TILTON FLORENCE	19200
TIPPITT WARREN	18300
TISDALE CECIL	39350
TISDALE CECIL	2100
TISDALE DELFORD	11450
TOWN NORTHUMBERLAND	4700
TOWN NORTHUMBERLAND	130300
TOWN NORTHUMBERLAND	105450
TOWN NORTHUMBERLAND	35250
TOWN NORTHUMBERLAND	12600
TOWN NORTHUMBERLAND	7600
TOWN NORTHUMBERLAND	3400
TOWN NORTHUMBERLAND	900
TOWN NORTHUMBERLAND	5500
TOWN NORTHUMBERLAND	41600
TOWN NORTHUMBERLAND	1210800
TOWN NORTHUMBERLAND	11500
TOWN NORTHUMBERLAND	73050
TOWN NORTHUMBERLAND	89800
TOWN NORTHUMBERLAND	8350
TOWN NORTHUMBERLAND	19450
TOWN NORTHUMBERLAND	15850
TOWN NORTHUMBERLAND	9500
TOWN NORTHUMBERLAND	13250
TOWN NORTHUMBERLAND	8150
TOWN NORTHUMBERLAND	68950
TOWN NORTHUMBERLAND	5200
TOWN NORTHUMBERLAND	13050
TOWN NORTHUMBERLAND	1450
TOWN NORTHUMBERLAND	13500
TOWN NORTHUMBERLAND	144650
TOWN NORTHUMBERLAND	447700
TREAMER ELMER	12950
TREAMER WALTER	31650
TRECARTEN WARREN	17850
TREMAIN ADAMS	311550
TREMAINE LIMITED	290200
TROIA SANTO	15150
TWOMEY CATHLEEN	20800
TYLER ARLAND	16600
UNITED PAPER WORKERS	31500
USA	2625
USA	5460
USA	14700
VALADE CYNTHIA	15370
VAUGHAN JOSEPH	20000
VAUTIER CHARLOTTE	10284
VEVERIS GEORGE SR.	13550
VEVERIS GEORGE SR.	18450
VIGER GERARD	36635
WAGNER ADELENE	25300
WALDRUFF GLADYS	35150
WALL ELEANOR	4350
WALSH JOHN	8850
WARNER CABLE COMM.	3250
WATSON RICHARD	50200
WATSON RICHARD	26850
WATSON RICHARD	24450
WATSON RICHARD	4650
WEAGLE MELVINIA	28950
WEBB JAMES	30050
WEBSTER RICHARD	71950
WEBSTER RICHARD SR	53850
WELCH BERNARD F	32650
WELCH J. MERLIN	44500
WEMYSS JAMES C JR	255143
WEMYSS JAMES C JR	25165
WEMYSS JAMES C JR	641
WEMYSS JAMES C JR	5750
WEMYSS JAMES C JR	5450
WEMYSS JAMES C JR	300
WHEELER GARY	11650
WHEELOCK ALAN	38550
WHEELOCK LLOYD	33600
WHITE CASSANDRA	24100
WHITE DOUGLAS	46800
WHITE DOUGLAS	550
WHITE MICHAEL	7450
WHITE RICHARD	39000
WHITE RONALD	19500
WHITING LINWOOD	17150
WHITING NORMAN	41050
WHITING NORMAN	52750
WHITING NORMAN	20650
WILD RIVER CORP	56448
WILES NORMAN	36200
WILKINSON PAUL	60350
WILLARD BETTY ANN	39550
WILLEY FRED J	37650
WILLEY STANLEY	2500
WILSON BERNICE	27200
WILSON DONALD	9000
WILSON DONALD	59336
WILSON PAUL	26950
WINN GERARD	59800
WINNEPESAUKEE LINES	12100
WOLFE DANIEL	8411
WOLFE DANIEL	8890
WOODWARD DAVID	45100
WOODWARD ERIC	65000

1993 PROPERTY VALUATIONS

WOODWARD GREG	44550
WOODWARD NEIL	46500
WRIGHT STANLEY	39100
WYLIE ADELAIDE	35950
YELLE ERNEST	19450
YELLE ERNEST	71200
YORK REX	46700
YOUNG ROBERT	39450
YOUNG ROLAND	22450
YOUNG THOMAS	41400
YOUNG THOMAS	32600
YOUNG THOMAS	20950
YOUNG VICTOR	27200

People judge an affair by the.....

PRINTING

.....It pays to have GOOD printing

Cummings & Ritchie, The Printers, Did the printing for this Concert and Ball, It's a fair sample of their work.

State St., Groveton.

H. PRICE WEBBER,.....

LOWE'S OPERA HOUSE, GROVETON, June 4 and 5, 1897.

LOWE'S NEW OPERA HOUSE,.....Groveton, N. H.

Finest Opera House in New Hampshire. . .

Steam Heat, Electric Lights, and Toilet Rooms connected

Seating capacity------twelve hundred. . . .

For Further Particulars Address,

A. E. LOWE,

Prop'r and Manager,

GROVETON, N. H.

The Lancaster Gazette $1.00 per year.

The best local paper in Coos county.

Advertising Rates reasonable.

Office in Frank Smith & Co's. Building, Middle St., LANCASTER, N. H.

DON'T FORGET May's Comedy Co.

IN THIS HOUSE, ...TUESDAY EVE., MAY 11.

Dance after performance. Prices. 25. 35 and 50c.

MARRIAGES REGISTERED IN THE TOWN OF NORTHUMBERLAND
FOR THE YEAR ENDING DECEMBER 31, 1993

DATE	GROOM & BRIDE	RESIDENCE
FEBRUARY 14	DEAN A. WILES	GROVETON, NH
	SARA K. LACASSE	GROVETON, NH
MARCH 28	TIMOTHY W. WHITAKER	GROVETON, NH
	JENNIFER JANICHEN	GROVETON, NH
APRIL 3	ARCHIE L. LEWIS, JR.	GROVETON, NH
	DEBRA R. CROWN	GROVETON, NH
APRIL 24	RONALD K. ASH, JR.	GROVETON, NH
	DENISE C. DONOVAN	GROVETON, NH
APRIL 25	SHAWN W. WALLACE	GROVETON, NH
	SANDRA L. MONTGOMERY	GROVETON, NH
MAY 8	TY A. RANDALL	STARK, NH
	TINA K. HOULE	GROVETON, NH
JUNE 5	KELLY G. RUSSELL	ST. JOHNSBURY, VT
	LEE A. DOWNS	ST. JOHNSBURY, VT
JUNE 5	STEVEN I. BOUDLE	GROVETON, NH
	LISA A. JEFFERS	GROVETON, NH
JUNE 19	LEONARD M. KING, JR.	GROVETON, NH
	LISA B. DOWLAND	GROVETON, NH
JUNE 19	FREDERICK G. CURRIER	LANCASTER, NH
	SHARON A. BEALE	GROVETON, NH
JUNE 26	MICHAEL J. DOOLAN	GROVETON, NH
	NIKKI S. DEMERS	GROVETON, NH
AUGUST 14	THOMAS C. IRELAND	PENFIELD, NH
	ALLISON M. FOGG	GROVETON, NH
AUGUST 21	MICHAEL E. ALDRICH	LANCASTER, NH
	JANET V. ALLEN	GROVETON, NH
AUGUST 21	BRIAN J. STYLES	GROVETON, NH
	BETH E. MCCORMACK	GROVETON, NH
SEPTEMBER 4	ROBERT D. GONYER	GROVETON, NH
	CASSANNA L. HILL	GROVETON, NH

OCTOBER 2	JEFFREY A. BREAULT	GROVETON, NH
	BONNIE J. HAYDOCK	GROVETON, NH
NOVEMBER 6	BERNARD A. GERMAIN, JR.	GROVETON, NH
	JESSICA K. SMITH	GROVETON, NH
DECEMBER 8	THOMAS J. ORDZIE	GROVETON, NH
	DENISE E. SAWYER	GROVETON, NH

BIRTHS REGISTERED IN THE TOWN OF NORTHUMBERLAND FOR THE YEAR ENDING DECEMBER 31,1993

DATE	NAME	PARENTS
FEB. 7	KATIE LEETTE BOIVIN	MARC & HEATHER BOIVIN
FEB. 24	ERIC RAYMOND CHARBONNEAU	TIMOTHY & LORA CHARBONNEAU
MAY 19	OLIVIA MAE BERNARD	OLIVER & ANDREA BERNARD
JUNE 17	LEIF ANDERSON BECKER	DANIEL & SUSANNAH BECKER
JULY 17	ERIC JOSEPH CLOUTIER	LIONEL & LISA CLOUTIER
JULY 23	KIRSTEN GAIL KINGSLEY	BRIAN & ANITA KINGSLEY
AUG. 24	JADE MARIE FARROW	TIMOTHY & EDNA FARROW
SEPT. 6	ETHAN KYLE EMERSON	DONALD & CHRISTINE GREEN
SEPT. 8	KELLEY JO COLLINS	MARK & LOUISE COLLINS
SEPT. 28	JACOB ALLEN CONROY	SCOTT & KAREN CONROY
NOV.10	TYLER JAMES BURT	KEVIN & BRENDA BURT
DEC. 6	MIGUEL ANTONIO OLVERA	ESTEVAN & BOBBI JO OLVERA
DEC. 6	ALICIA MARIA OLVERA	ESTEVAN & BOBBI JO OLVERA

DEATHS REGISTERED IN THE TOWN OF NORTHUMBERLAND FOR THE YEAR ENDING DECEMBER 31, 1993

DATE	NAME	LOCATION OF DEATH
JANUARY 10	LOUIS J. TREMBLAY	LANCASTER, NH
JANUARY 28	VIOLET M. YOUNG	LANCASTER, NH

FEBRUARY 5	VICTOR E. YOUNG	LANCASTER, NH
MARCH 4	PAUL C. LANGLEY	LANCASTER, NH
MARCH 4	KATHLEEN J. BLOOD	LANCASTER, NH
APRIL 2	MINNIE E. GRANDCHAMP	LANCASTER, NH
APRIL 10	RICHARD P. MERRILL	MANCHESTER, NH
APRIL 23	MARY H. CHAPMAN	LANCASTER, NH
APRIL 24	ESTHER M. PINAULT	LANCASTER, NH
APRIL 29	CONSTANCE M. PASQUARELLA	LANCASTER, NH
MAY 8	ACHILLE O. LECLERC	GROVETON, NH
MAY 10	CATHERINE N. BOUCHER	GROVETON, NH
MAY 30	KENNETH L. HOPPS	LANCASTER, NH
JUNE 1	LESLIE E. KNAPP	LANCASTER, NH
JUNE 15	CECILE B. DONOVAN	LEBANON, NH
JUNE 26	THOMAS H. CONNARY	GROVETON, NH
JULY 3	HELEN C. HENSON	LANCASTER, NH
AUGUST 18	JUDY A. FARROW	LANCASTER, NH
AUGUST 26	SANTO TROIA	LANCASTER, NH
SEPTEMBER 7	DOROTHY E. EMERSON	LANCASTER, NH
OCTOBER 8	CAROLYN A. JOHNSON	LANCASTER, NH
OCTOBER 22	WENDALL O. HART	LANCASTER, NH
NOVEMBER 17	GEORGE A. NOWAK	GROVETON, NH
NOVEMBER 25	ELIAS E. HOPPS, SR.	LANCASTER, NH
DECEMBER 18	VERNARD E. FLUERY	LANCASTER, NH
DECEMBER 28	MERLE E. HAWKSLEY	LANCASTER, NH
DECEMBER 31	ALYCE I. HAWKSLEY	LANCASTER, NH

RESPECTFULLY SUBMITTED,
THERESA BROOKS
TOWN CLERK

GROVETON 1993 TAX RATE

RATE =	$42.
SCHOOL	29.4
TOWN	6.6
COUNTY	5.4
PRECINCT	0.6

TAX RATES

	1988	1989	1990	1991	1992	1993
TOWN	3.00	7.32	10.28	8.67	7.79	6.63
COUNTY	4.02	4.09	4.71	5.51	6.04	5.36
SCHOOL	29.34	27.84	30.56	33.50	31.78	29.39
PRECINCT	0.66	0.72	2.04	0.12	0.37	0.62
TOTALS	37.02	39.97	47.59	47.80	45.98	42.00

SUMMARY OF 1993 ANNUAL TOWN MEETING
MARCH 9, 1993

ARTICLE 1:* LAURIE MACGREGOR WAS ELECTED FOR THE 3 YEAR TERM OF LIBRARY TRUSTEE.
DAVID GOULET WAS ELECTED FOR THE 3 YEAR TERM OF SELECTMAN.
THERESA BROOKS WAS ELECTED FOR THE 3 YEAR TERM OF TOWN CLERK/TAX COLLECTOR.
TRICIA HURLBUTT WAS ELECTED FOR THE 3 YEAR TERM OF TOWN TREASURER.

ARTICLE 2.* THE TOWN MANAGER PLAN WAS DEFEATED.

ARTICLE 3.* ZONING OVERLAYS FOR THE TAX MAPS WERE APPROVED.

ARTICLE 4. THE WATER PROJECT ARTICLE WAS PASSED AS READ.

ARTICLE 5. FUNDS FOR TOWN MANAGER'S SALARY WAS PASSED OVER.

ARTICLE 6. PURCHASE OF NEW TRUCK FOR HIGHWAY DEPARTMENT WAS APPROVED.

ARTICLE 7. PAGERS FOR THE AMBULANCE WERE APPROVED.

ARTICLE 8. FUNDS FOR HEAD STONE REPAIR WORK IN THE CEMETERY WERE APPROVED.

ARTICLE 9. FUNDS FOR JUVENILE DIVERSION WERE APPROVED.

ARTICLE 10. FUNDS FOR THE EAGLES NEST WERE APPROVED.

ARTICLE 11. BROOKLYN STREET BRIDGE ARTICLE WAS DEFEATED.

ARTICLE 12. PURCHASE OF NEW POLICE CRUISER WAS PASSED.

ARTICLE 13. THE BOTTOM LINE OF BUDGET WAS PASSED AS AMENDED FOR $1,065,020.

ARTICLE 14. INSTALLATION OF STREET LIGHTS ON LOST NATION ROAD WAS APPROVED.

ARTICLE 15. THE GROVETON YOUTH BASEBALL ARTICLE WAS PASSED.

ARTICLE 16. THE CHRISTMAS DECORATIONS ARTICLE WAS PASSED.

ARTICLE 17. AUTHORIZATION FOR THE BOARD OF SELECTMEN TO APPLY FOR, ACCEPT AND EXPEND MONEY DURING THE FISCAL YEAR WAS OBTAINED.

ARTICLE 18. AUTHORIZATION FOR THE BOARD OF SELECTMEN TO INCUR DEBTS DURING THE FINANCIAL YEAR WAS OBTAINED.

ARTICLE 19. AUTHORIZATION FOR THE BOARD OF SELECTMEN TO ADMINISTER AND DISPOSE OF ANY REAL ESTATE ACQUIRED BY TAX COLLECTOR'S DEED AT PUBLIC SALE WAS PASSED AS AMENDED.

ARTICLE 20. THE VOTE TO INSTRUCT THE SELECTMEN TO APPOINT ALL OTHER OFFICERS WAS PASSED.

ARTICLE 21. THERE WERE NO REPORTS OF OFFICERS PRESENTED.

ARTICLE 22. THERE WAS NO NEW BUSINESS BROUGHT BEFORE THE MEETING.

Town Budget and Warrant

State of New Hampshire
Town of Northumberland

1994 TOWN WARRANT

To the inhabitants of the Town of Northumberland, Coos County and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Groveton High School Ryan´s Auditorium in said Town on the second Tuesday in March next, March 8, 1994, to act upon the subjects hereinafter mentioned. You are hereby warned that on said date and place the polls will be opened at 10:00 in the forenoon and will remain open until 6:00 in the afternoon for the reception of your ballots under the Non-Partisan Ballot System. You are also hereby warned that on said date and place at 7:00 in the evening the matter of appropriations and such other business properly coming before said meeting will be taken up for your consideration and action.

ARTICLE 1.* To choose by ballot the following Town Officers for the ensuing three years: One Library Trustee, one Selectman, and one Trustee of Trust Funds.

ARTICLE 2.* To choose by ballot the following Town Officer for the ensuing two years: One Moderator.

ARTICLE 3.* To choose by ballot the following Town Officer for the ensuing six years: One Supervisor of the Checklist.

ARTICLE 4.* To vote by ballot to decide what action the Town will take on the following article: Do you favor adoption of the town manager plan as provided in Chapter 37 of the Revised Statutes Annotated?

ARTICLE 5.* To vote by ballot to decide what action the Town will take on the following Proposed Amendment to the Zoning Ordinance.

Insert the following regulation on page 17 section 7.3, subsection A:

> A building permit shall be obtained from the Selectmen or Building Inspector before any action is taken to erect, pave, construct, improve, move or expand any building, structure, or property. No permit shall be required for remodeling or repairing where the total cost of such work will not exceed $2,000 and the purpose for which the building is to be used is not changed. The building permit must be posted on the premises and visible from the highway.

ARTICLE 6.* To vote by ballot to decide what action the Town will take on the following proposed amendment to the National Flood Insurance Program Ordinance.

Insert the following definition on page 3, section 8, subsection D:

> "Recreational vehicle" means a vehicle which is (a) built on a single chassis; (b) 400 square feet or less when measured at the largest horizontal projection; (c) designed to be self propelled or permanently towable by a light duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.

ARTICLE 7.* To vote by ballot to decide what action the Town will take on the following proposed amendment to the National Flood Insurance Program Ordinance.

Insert the following regulation on page 6, section 8, subsection D:

> Recreational vehicles placed on sites within Zones A1-30, AH, and AE shall either (i) be on the site for fewer than 180 consecutive days, (ii) be fully licensed and ready for highway use, or (iii) meet all standards of Section 60.3(b)(1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for "manufactured homes" in Paragraph (c)(6) of Section 60.3.

ARTICLE 8.* To vote by ballot to decide what action the Town will take on the following article: (Selectmen approve)
A referendum on how to pay for the water bond: 100% taxation or 100% water users.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of $1,500.00 for three (3) new radios for the highway department. (Selectmen approve)(.03 on tax rate)

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of $1,379 for the purpose of supporting the Lancaster District Court Juvenile Diversion Program. (Inserted on petition of voters) (Selectmen approve)(.03 on tax rate)

ARTICLE 11. The people of the Groveton Ambulance Corps seek to see if the Town of Northumberland will vote to raise and appropriate the sum of $70,000.00 to purchase a new ambulance, and to authorize the withdrawal of $3852.04 plus any accrued interest from the Capital Reserve Fund created for that purpose. Balance needed not to exceed $66,147.96. (Inserted on petition of voters)(Selectmen do not recommend)(1.44 on tax rate)

ARTICLE 12. The people of the Groveton Ambulance Corps seek to see if the Town of Northumberland will vote to raise and appropriate the sum of $3,400.00 each year from this date forward until such time as the voters wish to rescind this article, to be funded by reserves received from surrounding towns for services provided them by the Northumberland Ambulance. (Inserted on

petition of voters)(Selectmen do not recommend)(.07 on tax rate)

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of $12,000 to replace garage doors at the Highway Garage on the Brown Road. (Selectmen do not recommend)(.26 on tax rate)

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of $3,500.00 for the purpose of purchasing five new replacement windows and the siding around and below said windows at the Northumberland Public Library. (Inserted on petition of voters)(Selectmen do not recommend)(.08 on tax rate)

ARTICLE 15. We, the Northumberland Citizens Committee (Eagle's Nest) would like to petition the voters of the Town of Northumberland for the amount of $6,000. (Inserted on petition of voters)(Selectmen do not recommend)(.13 on tax rate)

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of $44,400 as the total budget for the Parks and Recreation Department, such figure being an increase of $5,000 over the line budget requested by the Selectmen, such increase to enable continued employment of personnel needed to operate the programs of the Parks and Recreation Department as in the past. (Inserted on petition of voters)(Selectmen do not recommend)(.11 on tax rate)

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of $1,050 for the Groveton Youth Bambino Program. Would be used to cover accident, liability insurance, tournament and registration fees. (Inserted on petition of voters)(Selectmen do not recommend)(.02 on tax rate)

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of $9,642 for a 3% raise for full time town employees. (Selectmen do not recommend)(.21 on tax rate)

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of $1,327,941 which represents the bottom line of the posted budget.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of $20,373 to purchase a trailer mounted water jet system for the Water Department.(Selectmen do not recommend)(.44 on tax rate)

ARTICLE 21. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by the Town meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the fiscal year in accordance with RSA 31:95-b. Such authority to be granted indefinitely until rescinded.

ARTICLE 22. To see if the Town will vote to authorize the Board of Selectmen to incur debts in anticipation of taxes of the

financial year, such debts are incurred in order to pay current maintenance and operation expenses, and to issue notes therefore in accordance with the provision of RSA 33:7. Such authority to be granted indefinitely until rescinded.

ARTICLE 23. To see if the Town will vote to authorize the Board of Selectmen to administer and dispose of any real estate acquired by Tax Collector's Deed at public or private sale, as the Selectmen, in their sole discretion, deem equitable and just, after due consideration to the mortgagee. (RSA 80:42, I & III) Such authority to be granted indefinitely until rescinded.

ARTICLE 24. To see if the Town will vote to instruct the Selectmen to appoint all other officers as required by law. Such authority to be granted indefinitely until rescinded.

ARTICLE 25. To hear reports of agents, auditors, committees, or other officers heretofore chosen and pass any vote relating thereto. Such authority to be granted indefinitely until rescinded.

ARTICLE 26. To transact any other business that may be legally brought before said meeting. Such authority to be granted indefinitely until rescinded.

* Articles 1 - 8 will be printed on official ballot.

John Normand, Chairman
David Goulet
Michael Mills

Selectmen, Town of Northumberland

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
	GENERAL GOVERNMENT				
4130	Executive		61,934	60,470	80,255
4140	Election, Registration, & Vital Statistics		3,800	2,898	3,600
4150	Financial Administration AP,TM,AU		8,450	7,739	8,450
4152	Revaluation of Property				
4153	Legal Expense		5,200	1,547	3,200
4155	Personnel Administration FICA ETC		40,300	33,882	41,800
4191	Planning and Zoning		3,900	2,889	1,800
4194	General Government Building		9,250	9,070	9,350
4195	Cemeteries		9,300	5,714	9,350
4196	Insurance		79,100	100,038	108,850
4197	Advertising and Regional Associations		1,200	623	800
	No Co Council		1,889	1,873	1,935
4199	Other General Government				
	PUBLIC SAFETY				
4210	Police		123,800	121,855	125,460
4215	Ambulance		22,600	22,600	23,600
4220	Fire		500		500
4240	Bldg. Inspection				
4290	Emergency Mgt. CIVIL DEFENSE		500	300	500
4299	Other Public Safety (including Communications)				
	HIGHWAYS AND STREETS				
4312	Highways and Streets		166,500	151,075	160,100
4313	Bridges				
4316	Street Lighting		23,000	25,485	26,000
	GENERAL HIGHWAY		40,600	44,571	41,475
	SANITATION				
4323	Solid Waste Collection		37,000	36,400	35,620
4324	Solid Waste Disposal		87,850	89,624	94,700
4326	Sewage Collection and Disposal		68,581	80,587	76,999
	WATER DISTRIBUTION AND TREATMENT				
4332	Water Services		93,000	65,421	93,000
4335	Water Treatment				
	HEALTH				
4414	Pest Control ANIMALS		500	122	500
4415	Health Agencies and Hospitals		17,465	17,596	17,465
	SENIOR CITIZENS		13,000	11,272	13,000
	WELFARE				
4442	Direct Assistance		7,000	6,723	7,000
4444	Intergovernmental Welfare Payments		2,700	2,700	2,825
4445	Vendor Payments				
	Sub-Totals (carry to top of page 3)		928,919	903,074	988,134

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)
	Sub-Totals (from page 2)		928,919	903,074	988,134
	CULTURE AND RECREATION				
4520	Parks and Recreation		41,500	42,837	39,400
4550	Library		42,200	42,200	43,800
4583	Patriotic Purposes		400	190	400
4589	Other Culture and Recreation				
	CONSERVATION				
4612	Purchase of Natural Resources				
4619	Other Conservation & FORESTER		500	819	1,500
	REDEVELOPMENT AND HOUSING				
	ECONOMIC DEVELOPMENT				
	DEBT SERVICE				
4711	Princ.-Long Term Bonds & Notes		20,000	20,000	115,000
4721	Interest-Long Term Bonds & Notes		16,501	16,354	126,857
4723	Interest on TAN		15,000	8,550	10,000
	CAPITAL OUTLAY				
4901	Land and Improvements				
4902	Mach., Veh., & Equip.				
4903	Buildings				
4909	Improvements Other Than Buildings				
	OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
4915	To Capital Reserve Fund				
4916	To Trust and Agency Funds				
	TOTAL APPROPRIATIONS		1,065,020	1,034,024	1,325,091

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

**** Amounts Not Recommended by Selectmen ****

These amounts are not included in the recommended column.

Warrant Article #	$ Amount	Warrant Article #	$ Amount
11	66,147.96	14	3,500
12	3,400	15	6,000
13	12,000	16	5,000
~~17~~	~~1,050~~	~~18~~	~~9,642~~
20	20,373		

Acct. No.	SOURCE OF REVENUE TAXES	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		1,200	1,095	1,000
3180	Resident Taxes				
3185	Yield Taxes		15,000	12,905	9,000
3186	Payment in Lieu of Taxes		14,000	13,014	13,000
3189	Other Taxes NAT'L BANK STOCK		2,500	35	
3190	Interest & Penalties on Delinquent Taxes		30,000	38,881	30,000
	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits FEES		3,000	3,160	3,000
3220	Motor Vehicle Permit Fees		159,000	164,159	160,000
3230	Building Permits			830	750
3290	Other Licenses, Permits & Fees DOGS, DECALS		2,000	9,067	9,000
	FROM FEDERAL GOVERNMENT				
3319	Other				
	FROM STATE				
3351	Shared Revenue		285,140	285,140	285,140
3353	Highway Block Grant		34,926	34,926	34,902
3354	Water Pollution Grants		16,337	15,311	15,311
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement		4,000	2,868	3,000
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax) GAS, FF			5,544	4,500
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues TREE GRANT			1,750	
	CHARGES FOR SERVICES				
3401	Income from Departments		29,000	34,855	30,000
3409	Other Charges				
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property EQUIP		1,200	5,500	1,500
3502	Interest on Investments		15,000	17,993	15,000
3509	Other INS REFUND		1,800	20,921	2,000
	INTERFUND OPERATING TRANSFERS IN				
3912	Special Revenue Fund				
3913	Capital Projects Fund				
3914	Enterprise Fund				
	Sewer —		68,581	77,879	74,004
	Water —		93,000	87,653	91,760
	Electric —				
3915	Capital Reserve Fund		2,200	2,200	2,200
3916	Trust and Agency Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds		1,880,000	1,880,000	
	General Fund Balance	For Municipal Use			
	Unreserved Fund Balance	< $ >	xxx	xxx	xxx
	Fund Balance Voted From Surplus	< $ >			
	Fund Balance to be Retained	$	xxx	xxx	xxx
	Fund Balance Remaining to Reduce Taxes	$	31,400	31,000	30,990
	TOTAL REVENUES AND CREDITS				

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations 1,325,091

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 816,057

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 509,034

BUDGET OF THE TOWN OF NORTHUMBERLAND, N.H.

GROVETON VILLAGE PRECINCT

WARRANT

To the inhabitants of Groveton Village Precinct qualified to vote in Precinct affairs: You are hereby notified to meet in the Groveton High School Ryan Memorial Gym in said Precinct on Tuesday, March 2, 1994 at 7:00 p.m. for the transaction of the following business:

ARTICLE 1 To choose by ballot a Moderator to preside over said meeting.

ARTICLE 2 To choose by ballot a Precinct Commissioner for a period of three years, a Precinct Clerk for the ensuing year, a Precinct Treasurer for the ensuing year, and for other officers, agents, and auditors for the ensuing year.

ARTICLE 3 To see if the Precinct will appropriate the sum of Eighteen thousand dollars ($18,000) to purchase a new 1994 Rescue and Equipment Van to replace the 1978 van now in service. And to authorize the withdrawal of Six thousand dollars ($6,000) from the Capitol Reserve Fund created for this purpose. The remaining Twelve thousand ($12,000) to be used from the 1993 unexpended budget. (zero ($.00) effect on tax rate.)

ARTICLE 4 To see if the Precinct will vote to raise and appropriate the sum of $45,000 which represents the bottom line of the listed budget:

1.	Care & Repair of Trucks & Equipment	$ 8,000
2.	Electric Power	1,300
3.	Fuel	2,000
4.	Telephones	2,350
5.	New & Replacement Equipment	8,500
6.	Firemen's Payroll	7,000
7.	Fire Prevention & Training	4,000
8.	Repairs to Building	1,000
9.	Miscellaneous Expenses	600
10.	Insurance	7,500
11.	Radios & Maintenance	2,000
12.	Officers Salaries	750

ARTICLE 5 To see if the Precinct will vote to authorize the Precinct Commissioners to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the precinct may legally appropriate money.

GIVEN UNDER OUR HANDS AND IN SEAL THIS FIRST DAY OF FEBRUARY, 1994

H Lee Rice — H.Lee Rice

Bradley Tetreault — Bradley Tetreault

Fred R Robinson — Frederick Robinson

GROVETON VILLAGE PRECINCT
TRUSTEE OF TRUST FUND

Trust Fund December 31, 1993	$6,311.29

COMMISSIONER'S REPORT FOR YEAR ENDING DECEMBER 31, 1993

RECEIPTS

Cash on hand January 1, 1993	$ 8,905.23
State of New Hampshire	14,052.73
Town of Northumberland	28,780.00
Town of Maidstone	500.00
Town of Guildhall	1,000.00
Ambulance Corp	400.00
Town of Stark, Forest Fire	278.25
Wausau Papers of NH	117.56
Bank Interest	219.05
TOTAL RECEIPTS	$54,252.82

EXPENDITURES

Care & Repair of Trucks	$ 3,987.10
Electric Power	1,178.76
Fuel	1,519.76
Telephones	2,051.06
New & Replacement Equipment	7,516.54
Firemen's Payroll	5,324.50
Fire Prevention & Training	3,098.40
Repairs to Building	953.62
Miscellaneous	759.61
Insurance	7,791.00
Radios & Maintenance	1,967.99
Officer's Salaries	685.00
TOTAL EXPENDITURES	$36,833.34
Cash on Hand December 31, 1993	17,419.48
TOTAL	$54,252.82

24 FIRE CALLS
15 ACCIDENT CALLS
18 TRAINING CLASSES

ANNUAL SCHOOL REPORT
SCHOOL DISTRICT OF NORTHUMBERLAND

Fiscal Year Ended June 30, 1993

ORGANIZATION/ADMINISTRATION

School Board

Larry Dicker, Chairperson
Alan Fogg - David Hurlbutt
Ann Pelchat - Gene Petryk

Superintendent of Schools

Alfred W. St. Cyr - 636-1437
Sandra Call, Secretary
Janet Bennett, Data Processing

Business Manager

Peggy L. Goodale

High School Principal

Frederick Bailey - 636-1619
Diane Tetreault, Secretary

Elementary School Principal

Thomas Monahan - 636-1806
Beth Taylor, Secretary

School Nurse

Deborah Stake

Treasurer

Stanford Johnson

Clerk

Lisa Tetreault

Moderator

Allan Merrow

Auditor

Grzelak and Company, P.C.
Laconia, NH

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Northumberland, qualified to vote in district affairs:

You are hereby notified to meet in Groveton High School Ryan Gymnasium in said district on Tuesday, March 8, 1994, at 10:00 o'clock in the forenoon to act upon the subjects hereinafter mentioned. The polls will be opened at said place and date from 10:00 o'clock in the forenoon for the reception of your ballots under the non-partisan ballot system. Polls will not close before 6:00 o'clock in the evening.

1. To choose by non-partisan ballot the following district officers for the ensuing year: a moderator, a district clerk, a district treasurer; two members of the school board for the ensuing three years.

Given under our hands at Northumberland this 18th day of February, 1994.

SCHOOL
BOARD

Larry Dicker
Ann V. Pelchat
Gene R. Petryk
David Hurlbutt
Alan Fogg

A True Copy of Warrant - Attest:

Larry Dicker
Ann V. Pelchat
Gene R. Petryk
David Hurlbutt
Alan Fogg

SCHOOL
BOARD

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Northumberland, qualified to vote in district affairs:

You are hereby notified to meet in the Ryan Gymnasium of Groveton High School in said district on Tuesday, March 15, 1994, at 7:00 o'clock in the evening to act upon the subjects hereinafter mentioned.

1. To hear reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.

2. To see if the district will vote to accept the provisions of the Federal and State Lunch Programs and to appropriate such funds as may be available to the district under such programs as may be determined by the school board. Further, to see if the district will authorize the School Board to make application for such funds and to expend the same for such programs as it may designate.

3. Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the school board to apply for, accept and expend, without further action by the school district, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

4. To see if the district will vote to raise and appropriate the sum of Two Million Eight Hundred Seventy-nine Thousand Nine Hundred Thirteen ($2,879,913.00) Dollars for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of the statutory obligations of the district.(This amount does not include any other warrant articles).

5. To see if the district will vote to raise and appropriate the sum of Thirty Thousand ($30,000) Dollars for the removal and installation of a new roof for the 1924 section of Groveton High School. The School Board recommends this appropriation.

6. To see if the district will vote to raise and appropriate the sum of Twenty-Five Thousand Six Hundred and Eighty ($25,680) Dollars to purchase and install the remaining sections of water sprinkler system needed to

have Groveton Elementary School completely covered by the sprinkler system. The School Board recommends this appropriation.

7. To see if the district will vote to raise and appropriate the sum of Twelve Thousand ($12,000) Dollars to upgrade the electrical service and to purchase and install new stage lights in the stage/gym area at Groveton High School. The School Board does not recommend this appropriation.

8. To transact any other business that may lawfully come before said meeting.

Given under our hands at Northumberland this 18th day of February, 1994.

SCHOOL BOARD	Larry A. Dicker Ann V. Pelchat Gene R. Petryk David Hurlbutt Alan Fogg

A True Copy of Warrant - Attest:

Larry A. Dicker Ann V. Pelchat Gene R. Petryk David Hurlbutt Alan Fogg	SCHOOL BOARD

NORTHUMBERLAND SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1993

ASSETS	General	Special Revenue	Food Service	Capital Reserve
Cash	$			
Investments				$102,621.44
Interfund Receivables	5,498.18			
Other Receivables	66,114.62			35,057.00
Intergovernmental Receivables	14,207.90	4,125.32	10,006.00	
TOTAL ASSETS	$ 85,820.70	$ 4,125.32	$10,006.00	$137,678.44
LIABILITIES				
Interfund Payables		3,343.44	2,154.74	
Intergovernmental Payables	35,057.00			
Accrued Expenses	43,231.88			
Payroll Deductions		63.19		
Other Payables	7,531.82	718.69	54.20	
Total Liabilities	$ 85,820.70	$ 4,125.32	$ 2,208.94	$ 60,000.00
FUND EQUITY				
Beginning Fund Equity				77,678.44
Reserved for Encumbrances	0.00	0.00		
Reserved for Special Purposes				
Unreserved Fund Balance	0.00	0.00	7,797.06	
Total Fund Equity	$ 0.00	$ 0.00	7,797.06	$137,678.44
TOTAL LIABILITIES AND FUND EQUITY	$ 85,820.70	$ 4,125.32	$10,006.00	$137,678.44

STATEMENT OF REVENUES FOR FISCAL YEAR ENDED JUNE 30, 1993
NORTHUMBERLAND SCHOOL DISTRICT

	General	Special Revenue	Food Service	Capital Reserve
LOCAL				
Current Appropriation	$1,661,266.00			
Tuition, LEA within NH	195,537.28			
Tuition, LEA outside NH	112,121.40			
Summer School Tuition	900.00			
Driver Education Tuition	3,200.00			
Earnings on Investment	1,957.72		227.09	3,520.89
Food Service			86,162.21	
Rentals	3,900.00			
Other LEA's within NH	1,861.20			
Other Local Revenue	20,091.72			
TOTAL LOCAL REVENUE	$2,000,835.32		$86,389.30	$ 3,520.89
REVENUE FROM STATE SOURCES				
Foundation Aid	$ 451,472.39			
School Building Aid	9,273.14			
Voc. Transportation	4,446.48			
Driver Education	1,200.00			
TOTAL REVENUE - STATE	$ 466,392.01	-0-	-0-	-0-
REVENUE FROM FEDERAL SOURCES				
Elem./Secondary (ECIA)-Chap.2		$ 6,285.63		
Vocational Education (Sub-Part 2)		5,700.56		
Child Nutrition Programs			$57,503.00	
Elem./Secondary Educ. Programs		35,220.87		
Medicaid Reimbursement	855.00			
TOTAL REVENUE - FEDERAL	$ 855.00	$ 47,207.06	$57,503.00	-0-
OTHER SOURCES				
Transfer from Capital Reserve	60,000.00			
Transfer from General Fund				$ 35,057.00
TOTAL REVENUE	$2,528,082.33	$ 47,207.06	$143,892.30	$ 38,577.89

GENERAL FUND: STATEMENT OF EXPENDITURES NORTHUMBERLAND SCHOOL DISTRICT

For the Fiscal Year Ended June 30, 1993

Instruction	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Regular Programs	$ 884,450.51	$224,350.57	$ 24,681.93	$ 37,182.59	$ 2,934.18	$ 310.00	$1,173,909.78
Sec. Ed. Prog.	112,178.44	23,619.17	130,468.39	2,519.81			268,785.81
Voc'l Ed. Prog.	141,165.40	36,378.52	7,341.06	15,439.09	500.00	110.00	200,934.07
Other Instr. Prog.	34,131.98	3,553.60	12,645.00	5,302.59		1,080.00	56,713.17
Support Services							
Pupils							
Guidance	45,005.19	13,042.82	1,136.59	791.63			59,976.23
Health	16,055.75	7,059.20	2,099.40	520.68	284.40		26,019.43
Instructional							
Improvement of Inst.			3,215.03	343.67		203.81	3,762.51
Educ'l Media	26,080.21	8,230.39	182.41	14,599.87	66.30		49,159.18
General Admin.							
School Board	1,680.00	188.53	7,245.14			2,477.99	11,591.66
Office of Supt.			126,747.00				126,747.00
School Admin.	151,729.32	41,775.31	3,346.59	2,957.64		2,027.00	201,835.86
Business							
Operation/Maint.	61,012.53	23,109.88	62,123.61	84,420.25		2,000.00	232,666.27
Pupil Transport.	25,953.92	3,191.38	57,247.49	4,853.89			91,246.68
Debt Service						57,804.46	57,804.46
Transfer to Food Service						5,000.00	5,000.00
Transfer to Capital Reserve						35,057.00	35,057.00
TOTAL GENERAL FUND	$1,499,443.25	$384,499.37	$438,479.64	$168,931.71	$ 3,784.88	$106,070.26	$2,601.209.11

SPECIAL REVENUE FUNDS							
FOOD SERVICE							
TOTALS	59,616.08	17,242.40	2,231.14	61,766.14	1,022.00	357.75	142,235.51
FEDERAL FUNDS							
TOTALS	7,676.19	494.40	12,796.69	22,116.90	4,122.88		47,207.06
GRAND TOTAL ALL FUNDS	$1,566,735.52	$402,236.17	$453,507.47	$252,814.75	$ 8,929.76	$106,428.01	$2,790,651.68

Grzelak and Company, P.C.
P.O. Box 8
Laconia, NH 03247

To the School Board
Northumberland School District
Northumberland, New Hampshire

We have audited the general-purpose financial statements of the Northumberland School District, Northumberland, New Hampshire, as of and for the year ended June 30, 1993, and have issued our report thereon dated October 1, 1993.

We conducted our audit in accordance with generally accepted auditing standards; **Government Auditing Standards**, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, **"Audits of State and Local Governments."**, Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether the Northumberland School District, Northumberland, New Hampshire, complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1993, we considered the internal control structure of the Northumberland School District, Northumberland, New Hampshire, in order to determine our auditing procedures for the purpose of expressing our opinions on the Northumberland School District's general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated October 1, 1993.

The management of the Northumberland School District, Northumberland, New Hampshire, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-

purpose financial statements in accordance with generally accepted accounting principals, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

Accounting Applications

- Cash and investments
- Revenue, receivables and receipts
- Expenditures for goods and services and accounts payable
- Capital expenditures
- Grant and similar programs

General Requirements

- Political Activity, Davis-Bacon Act, Civil Rights, Cash Management, Relocation Assistance and Real Property Management, Federal Financial Reports, Allowable Costs/Cost Principles, Drug-Free Workplace and Administrative Requirements

Specific Requirements

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, and/or earmarking
- Special reporting requirements
- Special tests and provisions

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1993, the Northumberland School District, Northumberland, New Hampshire, had no major federal financial assistance programs and expended 70% of its total federal financial assistance under the following

nonmajor federal financial assistance programs:

U.S. Department of Agriculture
National School Lunch Program

U.S. Department of Education
Drug Free Schools Program

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation (non-federal matters) that we have reported to the management of the District, in a separate letter dated October 1, 1993.

This report is intended for the information of management, and the School Board. However, this report is a matter of public record and its distribution is not limited.

Grzelak and Company, P.C.
Laconia, New Hampshire

October 1, 1993

NORTHUMBERLAND SCHOOL DISTRICT
Estimated Revenues

	CURRENT 1993-1994	ESTIMATE 1994-1995
Foundation Aid	$ 663,786	$ 857,416
Area Vocational School	8,250	5,000
Vocational Projects/Block Grants	21,500	21,500
School Lunch Revenues	143,000	145,000
Tuition	330,000	330,000
Driver Education	1,500	8,108
School Building Aid	9,838	10,437
Interest	2,000	2,000
Other Local Sources	8,900	8,900
Transfer from Capital Reserve (Education of the Handicapped)	40,000	-0-
Unreserved Fund Balance		40,000
District Assessment	1,579,876	1,451,552
TOTAL REVENUES AND DISTRICT ASSESSMENT	$2,808,650	$2,879,913

SUPERINTENDENT'S SALARY

ALFRED W. ST. CYR - 1992-1993

Northumberland School District's Share	$34,703.00
Stratford School District's Share	10,631.00
Stark School District's Share	7,166.00
TOTAL	$52,500.00

BUSINESS MANAGER'S SALARY

Peggy L. Goodale - 1992-1993

Northumberland School District's Share	$18,045.00
Stratford School District's Share	5,528.00
Stark School District's Share	3,727.00
TOTAL	$27,300.00

NORTHUMBERLAND SCHOOL DISTRICT
COMPARATIVE BUDGETS

			Budget 1993-1994		Budget 1994-1995	
1100	INSTRUCTION	$1,178,627		$1,505,331		
110	Teachers' Salaries		$ 836,189		$ 848,746	A
111	Aides' Salaries		13,365		13,776	
120	Substitutes' Salaries		10,000		12,000	
210	Health Insurance		134,463		125,760	
213	Life & Disability		7,550		9,000	
214	Workman's Comp.		12,904		15,692	B
222	Teachers' Retirement		25,087		21,220	
230	FICA		66,244		67,236	
260	Unemployment Comp.		2,574		2,650	
270	Tuition Reimbursement		7,000		7,000	
310	Other Instruction		400		400	
440	Repairs & Maintenance		3,300		3,500	
550	Printing/Binding		200		200	
610	Supplies		3,200		3,200	
741	Add'l Equipment		0		3,800	C
742	Replacement Equipment		0		875	D
610	Grade 1 Supplies		467		533	
630	Grade 1 Textbooks		1,975		1,984	
640	Grade 1 Periodicals		81		18	
741	Grade 1 Add'l Equipment		305		100	
742	Grade 1 Replacement Equipment		130		0	
610	Grade 2 Supplies		515		285	
630	Grade 2 Textbooks		1,432		1,539	
640	Grade 2 Periodicals		122		118	
741	Grade 2 Add'l Equipment		0		120	
610	Grade 3 Supplies		344		321	
630	Grade 3 Textbooks		1,306		1,767	

A-Increased to reflect current staff and full-time foreign language position.
B-Increased to reflect estimated rate increase.
C-New copier for the elementary school.
D-25 new student chairs.

NORTHUMBERLAND SCHOOL DISTRICT
COMPARATIVE BUDGETS

			Budget 1993-1994		Budget 1994-1995	
1100	INSTRUCTION	$1,178,627		$1,505,331		
110	Teachers' Salaries		$ 836,189		$ 848,746	A
111	Aides' Salaries		13,365		13,776	
120	Substitutes' Salaries		10,000		12,000	
210	Health Insurance		134,463		125,760	
213	Life & Disability		7,550		9,000	
214	Workman's Comp.		12,904		15,692	B
222	Teachers' Retirement		25,087		21,220	
230	FICA		66,244		67,236	
260	Unemployment Comp.		2,574		2,650	
270	Tuition Reimbursement		7,000		7,000	
310	Other Instruction		400		400	
440	Repairs & Maintenance		3,300		3,500	
550	Printing/Binding		200		200	
610	Supplies		3,200		3,200	
741	Add'l Equipment		0		3,800	C
742	Replacement Equipment		0		875	D
610	Grade 1 Supplies		467		533	
630	Grade 1 Textbooks		1,975		1,984	
640	Grade 1 Periodicals		81		18	
741	Grade 1 Add'l Equipment		305		100	
742	Grade 1 Replacement Equipment		130		0	
610	Grade 2 Supplies		515		285	
630	Grade 2 Textbooks		1,432		1,539	
640	Grade 2 Periodicals		122		118	
741	Grade 2 Add'l Equipment		0		120	
610	Grade 3 Supplies		344		321	
630	Grade 3 Textbooks		1,306		1,767	

A-Increased to reflect current staff and full-time foreign language position.
B-Increased to reflect estimated rate increase.
C-New copier for the elementary school.
D-25 new student chairs.

640	Grade 3 Periodicals	55	59
741	Grade 3 Add'l Equipment	295	0
610	Grade 4 Supplies	603	267
630	Grade 4 Textbooks	1,185	864
640	Grade 4 Periodicals	115	145
741	Grade 4 Add'l Equipment	0	208
742	Grade 4 Replacement Equipment	0	0
751	Grade 4 Furniture	0	348
610	Grade 5 Supplies	220	161
630	Grade 5 Textbooks	1,278	1,512
640	Grade 5 Periodicals	138	138
610	Grade 6 Supplies	419	562
630	Grade 6 Textbooks	2,857	852
640	Grade 6 Periodicals	150	164
741	Grade 6 Add'l Equipment	284	114
610	Kindergarten Supplies	414	296
630	Kindergarten Textbooks	528	878
390	Elem Music Other Prof. & Tech.	0	200
610	Elem.Music Supplies	35	0
630	Elem. Music Textbooks	630	612
640	Periodicals	0	85
741	Elem. Music Add'l Equipment	407	360
610	Elem. Art Supplies	2,855	3,085
630	Elem. Art Textbooks	300	0
640	Elem. Art Periodicals	25	25
610	Elem. Reading Recovery Supplies	0	90
630	Elem. Reading Recovery Textbooks	0	83
610	H.S. Supplies	2,244	2,161
440	H.S. Art Repairs & Maintenance	350	350
610	H.S. Art Supplies	4,604	5,143
630	H.S. Art Textbooks	400	0
640	H.S. Art Periodicals	25	65
810	H.S. Art Dues/Fees	200	80
440	Computer Ed. Repairs & Maintenance	4,000	2,500
580	Computer Ed. Expense/Travel	200	0
610	Computer Ed. Supplies	800	950

610	H.S. English Supplies	49	0	
630	H.S. English Textbooks	868	1,548	E
635	H.S. English Audio Visual	215	0	
640	H.S. English Periodicals	357	657	
810	H.S. English Dues/Fees	90	65	
610	H.S. Foreign Language Supplies	576	79	
630	H.S. Foreign Language Textbooks	108	1,764	F
635	H.S. Foreign Language Audio Visual	77	0	
580	H.S. Physical Education Expense/Travel	120	0	
610	H.S. Physical Education Supplies	845	724	
630	H.S. Math Textbooks	0	824	
810	H.S. Math Dues/Fees	150	0	
440	H.S. Music Repairs & Maintenance	800	1,100	
580	H.S. Music Expense/Travel	850	650	
610	H.S. Music Supplies	1,800	2,002	
810	H.S. Music Dues/Fees	101	114	
440	H.S. Natural Science Repairs & Maint.	250	350	
610	H.S. Natural Science Supplies	1,919	2,068	
630	H.S. Natural Science Textbooks	9,258	6,182	
741	H.S. Natural Science Add'l Equipment	205	0	
742	H.S. Natural Science Replacement Equip.	1,920	1,760	
610	H.S. Social Sciences Supplies	0	684	
630	H.S. Social Sciences Textbooks	3,300	8,960	G
640	H.S. Social Sciences Periodicals	0	500	
110	H.S. Driver Education Salaries	0	5,000	H
222	H.S. Driver Education Retirement	0	125	
230	H.S. Driver Education FICA	0	383	
440	H.S. Driver Education Repairs & Maint.	0	200	
450	H.S. Driver Education Rent	0	2,000	
610	H.S. Driver Education Supplies	0	95	
656	H.S. Driver Education Gasoline	0	300	

E-Increased to allow for purchase of replacements for literature books.
F-Increased to allow purchase of 20 Spanish textbooks and related teaching material.
G-Increased to allow the purchase of 70 U.S. History textbooks, 30 World History textbooks, 30 American Civics textbooks, and 30 Intro to Social Studies textbooks and related teaching material.
H-Driver Education Program must be shown in the budget due to revisions to RSA 32, this is offset completely by revenue generated by the program.

1200	SPECIAL PROGRAMS	295,553	303,268		
110	Teachers' Salaries	76,350	76,350		
111	Aides' Salaries	32,175	33,167	I	
112	Speech Aides' Salaries	6,048	6,230		
114	Reading Aides' Salaries	0	6,489	J	
120	Substitutes' Salaries	500	500		
210	Health Insurance	12,936	12,275		
213	Life & Disability	810	1,050		
214	Workman's Comp.	1,250	1,669		
222	Teachers' Retirement	2,292	1,910		
230	FICA	8,785	9,391		
260	Unemployment Comp.	606	606		
330	Testing	100	0		
340	Staff Services	1,425	1,425		
390	Other Prof. & Tech.	94,312	76,105		
519	Other Transportation	10,000	17,000	K	
532	Postage	300	300		
561	Tuition/Public	5,000	21,571	L	
569	Tuition/Private	40,800	35,800		
580	Expense/Travel	400	400		
610	Supplies	220	597		
620	Food	0	125		
630	Textbooks	1,224	288		
640	Periodicals	20	20		
610	Reading Supplies	30	39		
630	Reading Textbooks	225	165		
640	Reading Periodicals	40	45		

I-Increased to reflect a 3% raise for 5 IEP aide positions.
J-Increased to reflect salary for special reading specialist.
K-Increased to reflect estimated cost.
L-Increased to reflect estimated cost for pre-school and high school students.

1300	VOCATIONAL EDUCATION	189,618		186,519	
110	Teachers' Salaries		141,166		141,166
120	Substitutes' Salaries		250		250
210	Health Insurance		23,602		23,901
213	Life & Disability		1,350		1,750
214	Workman's Comp.		1,584		2,019
222	Teachers' Retirement		4,235		3,530
230	FICA		10,800		10,800
260	Unemployment Comp.		631		631
561	Tuition/Public		6,000		6,000
440	Business Repairs & Maintenance		2,672		2,635
580	Business Expense/Travel		1,200		2,400 M
610	Business Supplies		4,697		4,432
630	Business Textbooks		0		695
742	Business Replacement Equip.		0		0
440	Home Ec. Repairs & Maintenance		400		600
580	Home Ec. Expense/Travel		2,850		3,750
610	Home Ec. Supplies		1,690		1,337
620	Home Ec. Food		900		900
630	Home Ec. Textbooks		647		292
640	Home Ec. Periodicals		550		589
742	Home Ec. Replacement Equip.		0		300
810	Home Ec. Dues/Fees		110		159
440	Technical Ed. Repairs & Maintenance		1,130		1,080
450	Technical Ed. Rent		800		800
610	Technical Ed. Supplies		4,475		4,102
741	Technical Ed. Add'l Equipment		877		1,496
742	Technical Ed. Replacement Equipment		380		0
1400	CO-CURRICULAR	54,714		55,760	
110	Salaries		3,186		3,186

M-Increased due to cost of attendance of students at FBLA conferences.

113	Bus Drivers' Salaries		4,632	4,632	
121	Co-Curricular Salaries		28,208	28,208	
214	Workman's Comp.		225	285	
222	Teachers' Retirement		390	390	
230	FICA		2,760	2,760	
260	Unemployment Comp.		167	167	
311	Referees		7,132	8,016	N
514	Transportation-Sports		380	380	
580	Expense/Travel		270	200	
610	Supplies		4,964	4,951	
656	Gasoline		1,000	1,000	
810	Dues/Fees		1,400	1,585	
2120	GUIDANCE	65,379		89,996	
110	Salaries		35,033	54,352	O
115	Secretary's Salary		9,989	10,289	
210	Health Insurance		9,078	10,770	
213	Life & Disability		500	840	
214	Workman's Comp.		507	996	
220	Employees' Retirement		400	361	
222	Teachers' Retirement		1,050	1,359	
230	FICA		3,493	4,994	
260	Unemployment Comp.		240	360	
330	Testing		2,296	2,307	
440	Repairs & Maintenance		75	73	

N-Increased due to increased cost of sports officials.
O-Guidance increased overall due to budgeting for a four day per week guidance counselor at the elementary school. This position is required in order to receive state approval of the elementary school.

532	Postage		330		825
550	Printing/Binding		215		225
580	Expense/Travel		200		200
610	Supplies		1,814		1,641
630	Textbooks		159		404
2130	HEALTH SERVICES	27,068		25,687	
110	Salaries		16,144		16,144
210	Health Insurance		6,127		4,308
213	Life & Disability		270		300
214	Workman's Comp.		256		329
222	Teachers' Retirement		485		404
230	FICA		1,317		1,317
260	Unemployment Comp.		160		120
320	Instructional Improvement		140		0
390	Other Prof. & Tech.		1,500		2,000
440	Repairs & Maintenance		130		130
610	Supplies		444		477
630	Textbooks		0		63
640	Periodicals		25		25
810	Dues/Fees		70		70
2210	IMPROVEMENT OF INSTRUCTION	4,510		8,430	
320	Instructional Improvement		2,800		5,740 P
580	Expense/Travel		1,000		2,000
610	Supplies		380		360
630	Textbooks		190		190
810	Dues/Fees		140		140

P-Increased to allow for language arts workshop for the entire district.

2220	EDUCATIONAL MEDIA	44,537		41,446	
110	Salaries		15,500		12,300
111	Aides' Salaries		9,405		9,696
210	Health Insurance		3,064		2,907
213	Life & Disability		135		150
214	Workman's Comp.		245		393
222	Teachers' Retirement		465		308
230	FICA		1,906		1,683
260	Unemployment Comp.		105		135
440	Repairs & Maintenance		1,275		1,275
580	Expense/Travel		175		0
610	Supplies		704		588
630	Textbooks		7,950		8,500
635	Audio Visual Material		750		750
640	Periodicals		1,993		2,012
741	Add'l Equipment		0		400
742	Replacement Equipment		845		349
810	Dues/Fees		20		0
2310	SCHOOL BOARD SERVICES	20,663		20,719	
110	Salaries		1,815		1,865
214	Workman's Comp.		60		70
230	FICA		143		145
260	Unemployment Comp.		25		25
390	Other Prof. & Tech.		11,020		11,020
522	Insurance Liability		3,000		3,000
532	Postage		760		760
540	Ads		1,000		1,000
580	Expense/Travel		50		50
610	Supplies		100		94
810	Dues/Fees		2,690		2,690

2320	SAU SERVICES	129,318		134,803	
351	Management Services		129,318		134,803 Q
2400	SCHOOL ADMINISTRATION	190,613		185,018	
110	Salaries		106,116		106,579
115	Secretaries' Salaries		26,672		27,473
120	Substitutes' Salaries		1,000		1,000
210	Health Insurance		24,396		21,644
213	Life & Disability		1,215		1,350
214	Workman's Comp.		1,850		2,128
220	Employees' Retirement		935		962
222	Teachers' Retirement		3,184		2,665
230	FICA		10,236		10,333
260	Unemployment Comp.		360		425
270	Tuition Reimbursement		700		700
440	Repairs & Maintenance		1,150		1,550
532	Postage		1,840		1,840
550	Printing/Binding		1,223		1,223
580	Expense/Travel		250		250
610	Supplies		2,790		2,190
630	Textbooks		1,700		700
741	Add'l Equipment		3,000		0
810	Dues/Fees		1,996		2,006
2540	OPERATION/MAINTENANCE	260,316		269.779	
110	Salaries		64,424		64,590
116	Summer Labor		3,600		3,600
120	Substitutes' Salaries		1,000		1,000

Q-Increased due to increase in SAU budget assessment.

210	Health Insurance		12,254		15,934	R
213	Life & Disability		550		900	
214	Workman's Comp.		1,453		1,792	
220	Employees' Retirement		1,570		1,975	
230	FICA		5,281		5,294	
260	Unemployment Comp.		485		485	
431	Waste		2,600		2,600	
440	Repairs & Maintenance		22,150		24,100	S
450	Rent		11,000		11,000	
521	Property Insurance		29,140		29,140	
531	Telephone		7,400		7,400	
610	Supplies		23,117		24,105	
652	Electricity		33,692		36,392	T
653	Fuel		35,500		30,000	
657	Bottled Gas		1,500		1,500	
742	Replacement Equipment		3,600		10,200	U
752	Replacement Furniture		0		2,772	V
2550	TRANSPORTATION SERVICE	110,737		105,889		
110	Salaries		26,486		27,281	
214	Workman's Comp.		2,682		3,086	
230	FICA		2,074		2,136	
513	Transportation		66,956		66,956	
610	Supplies		189		180	
656	Gasoline		12,350		6,250	

R-Increased due to changing to two full-time custodians at the high school.
S-Increased to reflect estimated need.
T-Increased to reflect estimated cost.
U-Increased due to including funds to replace the intercom system at Groveton Elementary, carpet four classrooms at Groveton High.
V-Increased to allow for purchase and installation of carpet for two classrooms at Groveton

5120 DEBT SERVICE/BOND	53,824.46		53,824.46	
830 Principal on Debt		24,594.65		26,092.47
842 Interest on Debt		29,229.81		27,731.99
5220 TRANSFER FEDERAL PROJECTS	21,500		21,500	
880 Transfer		21,500		21,500
5240 TRANSFER FOOD SERVICE	138,000		145,600	
880 Transfer		138,000		145,600
GRAND TOTAL	$2,808,650.46	$2,808,650.46	$2,879,913.46	$2,879.913.46

MESSAGE FROM THE SUPERINTENDENT OF SCHOOLS

Another year has passed, and we look back with pride at the accomplishments of the educational community. Perhaps it is better to refer to the entire community since all people are directly or indirectly involved with the schools.

There is an ongoing effort to improve the condition of our buildings. At the elementary school, we are adding to the sprinkler system to meet fire safety codes and to protect our students. We continue to remove combustibles and reduce the risk of fire. At the high school, we are painting, repairing, and doing small projects that are nonetheless essential. Projects such as insulating the cafeteria ceiling area increase the comfort level for staff and students and add to our energy efficiency.

Academically, we are completing a lengthy project, i.e. revising, and in some instances, rewriting the language arts curriculum. Grades 1-12 are involved in this effort. We anticipate that using the new curriculum, supported by the reading recovery program, special education, and Chapter I, our students will be better prepared to face the challenges of the work world and/or higher education. It is virtually assured that students who excel in language arts will fare better in all other subjects.

We continue to improve the quality of education provided to Groveton students. Our mission is to continue this improvement with a goal of offering a total quality education to all our students.

Respectfully submitted,

A. W. St. Cyr, Ph.D.
Superintendent of Schools

GROVETON HIGH SCHOOL
REPORT OF THE PRINCIPAL

The student enrollment figures for Groveton High School remain stable with the seventh and eighth grades having the largest number of pupils. The September 1993 enrollment for grades 7-12 was 282 students, compared to 279 students in September 1992 and 284 students in September 1991.

Members of last year's graduating class are pursuing varied paths toward their futures. Of the forty graduates, 55% are going on to further education, 8% have entered the military, 34% are employed, and 3% are at home. College majors will lead to such careers as international business, psychology, recording technology, electrical engineering, cosmetology, business education, nursing, elementary education, graphic design, addictions counseling, and office technology. Once again, we extend our appreciation to Max York, the Groveton High School Alumni Association, local businesses, and individual donors for their support in scholarships.

In order to pursue our goal to convert our junior high school to a middle school, we have separated the seventh and eighth grade students from the students in grades 9-12. All middle school core classes (mathematics, science, social studies, and English) are taught in classrooms on the top floor by the same four teachers. Middle school students have a separate bell schedule and a lunch period separate from the high school students. School dances have been changed to reflect our commitment to a middle school philosophy, as does the creation of a student council for our seventh and eighth grade students. We have been pleased with the number of positive comments we have received from both parents and students regarding our conversion efforts. More changes remain to be made, especially the manner in which the teaching staff delivers course content. Middle school teachers have been attending workshops and seminars and visiting other middle schools to increase their knowledge of how to best serve the needs of our middle school pupils.

Efforts are also under way to revise and update our language arts curriculum to better reflect what we expect our students to know by the time they graduate. High school English teachers have been meeting with selected elementary teachers to develop student goals in the areas of writing, speaking, listening, reading, and thinking for pupils in grades K-12. A key feature in this curriculum development is an added emphasis on student writing skills.

The high school breakfast program has been very well received by the student body and very successful. Thanks to the efforts of our cafeteria staff, students now have the opportunity to have breakfast at school prior to the beginning of the school day. Studies have indicated that students who eat breakfast tend to perform better in school than those who do not. The cafeteria staff will continue to seek ways to improve the quality of meals and also provide a

variety of selections to meet the needs of the people they serve.

Again this year, the students, staff, and administration wish to thank the citizens of Northumberland for all their support. This support is vital as the educational community strives to accomplish its goal to provide our students with the skills necessary for them to be successful in the twenty-first century.

Respectfully submitted,

Frederick E. Bailey
High School Principal

GROVETON ELEMENTARY SCHOOL
REPORT OF THE PRINCIPAL

The staff and pupils returned to school in September with an enrollment of 274 pupils in grades K-6. This was a slight increase compared to the 1992-93 enrollment of 267. During the period of September 1993 to January 1994, our population increased to 287 children in grades K-6.

We continue to renovate and update the present facility. During the past three years, we have worked with Fire Chief James Sanborn to develop and implement a plan to correct fire code violations. This year's project involved the removal of the final section of plywood from the main hall area of the 1907 building and the installation of fire-rated sheetrock, suspended ceiling, lights, and coat racks.

The present facility still presents several concerns which will need attention in the near future. Among our immediate concerns are the need for space for basic classrooms and programs, accessibility for the handicapped, correcting fire code violations, and replacing the present playground surface and playground equipment.

During the 1993-94 school year, a committee of teachers from the elementary school worked with teachers from the high school to review and revise the K-12 language arts curriculum. The committee's goal is to update the K-12 curriculum and to develop a systematic and continued program in the teaching of writing, reading, speaking, and listening skills. The committee will also develop an assessment model to measure progress in the various areas of language arts.

A new state-wide assessment system will be implemented for all third grade pupils in May of 1994. During the month of May, all third graders will be tested in language arts and mathematics. Included in the third grade assessment will be a writing sample. Starting in May 1996, all public school students in grades three, six, and ten will be tested annually as part of the New Hampshire assessment and educational improvement program.

All elementary schools in New Hampshire will have to be in compliance with the new state minimum standards by June 30, 1994. During the past several years, we have developed a timetable to implement the recommended programs and services of the minimum standards for public schools. At the present time, we do not meet the standards in the area of guidance. Our present plan calls for a guidance program for the 1994-95 school year.

The present Chapter I program is a federally funded program for children in grades K-6. The program provides tutoring for children in reading, writing, spelling, and mathematics. Approximately fifty children receive about thirty minutes a day of small group tutoring in the skill areas of language arts and mathematics. Chapter I also provided a six-week summer program for students to reinforce reading, writing, and mathematics skills. About forty

children took part in the 1993 summer program.

Groveton Elementary School provides an appropriate education for educationally handicapped children from the ages of three to twenty-one. The school provides resource rooms, speech and language therapy, psychological counseling and testing, and occupational therapy to youngsters who are identified with special education needs.

Our reading specialist, Vicky Bailey, provides a number of services to support our youngsters and our staff in many areas of reading. The services include assessing student needs and interpreting test results, providing direct instruction to students with reading problems, offering reading enrichment, serving as a resource person for the staff on new reading materials and techniques.

Mrs. Bailey also has been trained in a special reading program called reading recovery. Reading recovery is an early, individual, short-term intervention program for the lowest achieving children in the first grade. The goal of the program is to enable children to make accelerated progress and to become competent, independent readers in twelve to twenty weeks. During the 1993-94 school year, our first grade teacher, Joan Kipp, also went through the course work and training to become a trained reading recovery teacher.

Again, our school would like to thank Mr. Max York for his generosity to the Groveton schools. Through the Northumberland Educational Foundation, our school has been able to provide our children with a number of special programs and opportunities throughout the school year. Among the 1993-94 projects are educational field trips, a summer enrichment program, a reading program to provide children with extra reading books, a musical program, educational equipment, special programs, and Odyssey of the Mind teams.

The staff, students, and administration would like to thank the parents and citizens of Groveton for their continued support during the 1993-94 school year.

Respectfully submitted,

Thomas J. Monahan
Elementary School Principal

GROVETON HIGH SCHOOL PHILOSOPHY

The philosophy of Groveton's Junior-Senior High School is a statement of general understandings of values and an analysis of the concepts which express the school community's fundamental beliefs.

As such, we believe that learning is:

- -a lifelong process;
- -a concerted effort;
- -intimately related to all factors of culture;
- -concrete as well as abstract;
- -a sensory experience which develops motor, cognitive, and effective skills;
- -a process of discovery, understanding, realization, and adjustment that is necessary for survival, self-fulfillment, and a sense of purpose;
- -a result of experiences and interactions with one's environment;
- -a right, a challenge, and a responsibility which students must accept;
- -facilitated by competent instructors.

We believe that the following goal statements encompass and promote the philosophical beliefs of our school community.

We seek to provide:

- -quality facilities, materials, and resources;
- -programs (academic, vocational, cultural, social, and athletic) which address our philosophical beliefs;
- -an adequate number of competent, certified administrators and faculty, as well as a conscientious support staff;
- -comprehensive student services which include guidance, health, food, and transportation;
- -avenues for effective communications within the school;
- -a process to encourage community awareness;
- -a process to encourage community involvement;
- -financial support for programs, staff, and facilities;
- -an effective system for recording and reporting student participation and achievement;
- -policies which address our philosophical beliefs.

Specific objectives, consistent with these goal statements, are included in each curriculum guide.

RIGHTS OF PARENTS OR GUARDIANS

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

*You have the right to have access to and examine all records relating to your child's education.

*You have a right to receive prior written notice whenever the local education agency proposes to begin or change the special educational referral, evaluation and/or education placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

*You have a right to question any matter, decision, or recommendation relating to your child's referral, evaluation or educational placement.

*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

*At this hearing, you have the right to be assisted by person(s) with special knowledge or training, or by an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

*If the decision of the impartial hearings at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

*During any of the hearing or appeal procedures, your child shall remain in the current education program, or if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

GROVETON HEALTH SERVICES
1992-1993 YEAR END REPORT

SCREENED	430 -	Students screened for height, weight, vision, and hearing
	231 -	Students screened for blood pressure
	180 -	Students screened for scoliosis
REFERRALS	29 -	Vision
	11 -	Hearing
	27 -	Overweight
	1 -	Underweight
	3 -	Scoliosis
	4 -	Blood Pressure
PHYSICALS	141 -	Total number of physicals
	26 -	Athletic physicals
	104 -	4th, 7th, 11th grade & other physicals
	11 -	Pre-school physicals

*Bus driver and staff physicals handled through the Weeks Medical Center.

IMMUNIZATIONS	75 -	Total number of immunizations given
	35 -	Measles, Mumps, & Rubella - Grade 6
	40 -	TD's - High School

PRE-SCHOOL REGISTRATION - 38
PRE-SCHOOL VISION & HEARING (NH DIV. OF PUBLIC HEALTH) - 35
HEARING RE-CHECKS - 5
HEAD START VISION & HEARING - 19

EVALUATED BY THE SCHOOL NURSE

619 - Elementary Students
288 - First Aid
331 - Other Complaints

176 - High School Students
67 - First Aid
109 - Other

PROGRAMS

Growing Up Series - Grades 5 & 6
Wellness/AIDS - Grades K-6

Respectfully submitted,

Deborah Stake, RN

GRADE PLACEMENT CHART - SEPTEMBER, 1993

Elementary Building

Thomas Monahan, Principal
Beth Taylor, Secretary

Grades	K	1	2	3	4	5	6	Total
Barbara Wheelock	42							42
Joan Kipp		19						19
Kathryn Treamer		16						16
Patricia Stinson			21					21
Ellen Vashaw			20					20
Deborah Joyce				24				24
Helen Martin				25				25
Pearl Emery					21			21
Sonya Roberts					20			20
Margaret Forest						19		19
Paul Hawley						20		20
Alison Billings							19	19
Larry Guile							19	19
	42	35	41	49	41	39	38	285

Vicky Bailey, Reading Spec.
Andrea Bernard, Special Ed.
Scott Evans, Music
Nancy Phillips, Special Ed.
Kerry Pelletier, Custodian
Deborah Stake, School Nurse

Aides: Patricia Akesson, Library
Bonnie Daigneault, Duty
Melinda Kennett, IEP
Michele Ladd, IEP
Cheryl McVetty, Duty
Shelley Paquette, Duty
Chapter I Tutors:
Simonne Cotter
Geraldine Major

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High School Building

Fred Bailey, Principal
Diane Tetreault, Secretary

Grades	7	8	9	10	11	12	Total
	57	58	45	45	35	34	274

FACULTY

Sharon Atkinson, For. Lang.
Karen Blodgett, English
Gabriele Boudle, Science
Jon Dugan-Henriksen, S.S.
Michael Foster, S.S.
Carol Frizzell, Guidance
Ellen Gries, Art
Bradley Harding, Math
Timothy Haskins, English
Gary Jenness, P. E.
Nancy Joy, Home Ec.
William Joyce, Ind. Arts
Craig Kosinski, Bus. Ed.
School Nurse: Deborah Stake

Kathleen Marshall, Part-Time Vice Principal/Part-Time Librarian/Media Generalist
Thomas Ordzie, English
Tamera Ripel, Math
Louis Russ, Ind. Arts
Sharon Stark, Math
Robert Tobin, Music
Cathleen Twomey, Res. Room
Rebecca Vachon, Bus. Ed.
Kathie Westby-Gibson, Science
Charlene Wheeler, Science
Aides: Judith Crawford, IEP
Deborah Fogg, IEP

Cafeteria Director: Valerie Collins
Custodians: James Doolan, Lisa Dorr

Title IX of the Education Amendments of 1972
Public Law 92-318

Subpart A, Section 86.8 of Title IX requires public notification that the Northumberland School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title IV of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of All Handicapped Children Act of 1975. The Northumberland School District hereby notifies students, parents, employees, and residents that complaints and grievances for noncompliance with any of the provisions of Title IX are to be referred to:

Alfred W. St. Cyr
Title IX Hearing Officer
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

NON-DISCRIMINATION POLICY
SECTION 504 OF THE REHABILITATION ACT OF 1973

Applicants for admission and employment, students, parents, employees, sources of referral, and all unions or professional organizations holding collective bargaining or professional agreements with School Administrative Unit No. 58 are hereby notified that the districts of SAU #58 do not discriminate on the basis of race, color, national origin, gender, age, or disability in admission or access to, or treatment or employment in, their programs and activities.

Any person having inquiries regarding the compliance of School Administrative Unit No. 58 with the regulations of implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act is directed to contact:

Kathleen Marshall
Section 504 Coordinator
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

BALANCE SHEET
FOR
NORTHUMBERLAND EDUCATIONAL FOUNDATION

Year Ending December 31, 1992

Assets

Checking Account #2-517-3	$ 5,386.93
Money Market Account #20-891-7	62,122.92
Certificates of Deposit #702131, 16775, 701958, 8025859, and 3483	500,000.00
Investments	509,359.18
Total Assets	$1,076,869.03

Statement of Changes in Fund Balance

Balance Beginning of Year		1,083,933.81
Revenues:		
Donations Received	$ -0-	
Gain on Disposition of Investments	548.84	
Investment Earnings	52,024.27	
Total Revenues		52,573.11
Expenses:		
Awards	24,000.00	
Project Applications	31,732.75	
Charter Trust Fees	2,201.95	
Legal Fees	724.00	
Audit Fees (1990 & 1991)	800.00	
NHCT-2a Filing Fee	50.00	
Miscellaneous	129.19	
Total Expenses		- 59,637.89
Balance End of Year		$1,076,869.03

1994
CALENDAR OF MUNICIPAL DATES

ELECTION OF TOWN AND SCHOOL OFFICIALS:
Tuesday, March 8, 1994 10:00 A.M. to 6:00 P.M. at Ryan Memorial Gymnasium

ANNUAL TOWN BUSINESS MEETING:
Tuesday, March 8, 1994 7:00 P.M. Ryan Memorial Gymnasium

ANNUAL SCHOOL DISTRICT BUSINESS MEETING:
Tuesday, March 15, 1994 7:00 P.M. Ryan Memorial Gymnasium

AMBULANCE CORPS: First Wednesday of each month

CONSERVATION COMMISSION & FOREST MANAGEMENT COMMITTEE:
As called by their respective chairperson

FIRE DEPARTMENT:
First Monday of each month at 6:00 p.m. at the Groveton Fire Station unless otherwise scheduled by the Fire Chief

GROVETON SCHOOL BOARD MEETING:
Third Wednesday of each month at 6:30 P.M. at Groveton High School library or as posted

LIBRARY TRUSTEES MEETING:
Six times per year as called by their respective chairperson

PLANNING BOARD:
First Monday of the month at 7:00 P.M. at Groveton Town Office

SELECTMEN'S MEETING:
Second and fourth Monday of each month at 7:00 P.M. at Town Office or as posted

SUPERVISORS OF THE CHECKLIST:
As published preceding each election at Groveton Town Office

ZONING BOARD OF ADJUSTMENT:
As called by the chairperson

MUNICIPAL HOLIDAYS

Memorial Day	May 31, 1994
Independence Day	July 4, 1994
Labor Day	September 5, 1994
Thanksgiving Day	November 24 & 25, 1994
Christmas Day	December 26, 1994
New Year's Day	January 2, 1995

IMPORTANT DATES TO REMEMBER

APPLICATION FOR CURRENT USE ASSESSMENT EXEMPTIONS:
Are available at the Selectmen's Office. Must be filed on or before April 15, 1994.

PROPERTY TAX APPEALS:
An appeal must be made in writing to the Board of Selectmen within 60 days of receipt of final tax bill.

WARRANT ARTICLES BY PETITION:
Must be submitted to the Selectmen 35 days prior to Town Meeting

RABIES CLINIC FOR DOGS AND CATS: March 24, 1994 5:00 P.M. - 7:00 P.M.

DOG REGISTRATIONS: On or before April 30, 1994 (RSA 466:1)

CURRENT FEES
male or female: $9.00
neutered or spayed: $6.50
special fee for elderly residents: $2.00

PROPERTY TAXES DUE: July 1, 1994 and December 1, 1994

WATER AND SEWER FEES DUE: July 1, 1994 and December 1, 1994

PERMIT REQUIREMENTS

The following regulations are in effect in the Town of Northumberland and applications are available at the Town Office. Approval of permits is required.

AMUSEMENT DEVICES LICENSE: Application to Board of Selectmen

BUILDING CONSTRUCTION: Application to the Board of Selectmen

JUNK YARD LICENSE: Application to Board of Selectmen

LAND USE (ZONING) ORDINANCE: Application to Zoning Board of Adjustment

RAFFLE PERMIT: Apply at the Town Office

SUBDIVISION REGULATION: Application to Planning Board

RECYCLING TIPS

All loads must be pre-sorted prior to arrival at the Transfer Station.

1. Clean and rinse all recyclables
2. Recycle the following:
   * Only plastic containers #1 and #2
   * Only tin and aluminum cans
   * Only corrugated cardboard - must be clean and dry with tape and staples removed
   * Only dry newspapers - bundled or in paper bags
   * Only magazines and catalogs - must be bundled and tied

3. GLASS AND TIN MUST BE SEPARATED IN YOUR BLUE CONTAINER

4. The following belong with the household rubbish:
   * Aerosol cans
   * Bottle caps
   * Aluminum foil products
   * Lestoil bottles
   * Plastic peanut butter jars
   * All wide mouth containers (even if stamped #1 or #2)
   * All plastic bags

All metal household appliances including pots and pans must be taken to the landfill.

Refrigerant Appliances with Freon

There is a $10.00 fee payable at the Town Office before these appliances can be taken to the landfill.

Mattresses

There is a $10.00 fee payable at the Town Office before mattresses can be disposed of.

TRANSFER STATION HOURS

Tuesday - Wednesday - Saturday

8:00 am - 4:00 pm

LANDFILL HOURS

Saturday 8:00 am - 4:00 pm

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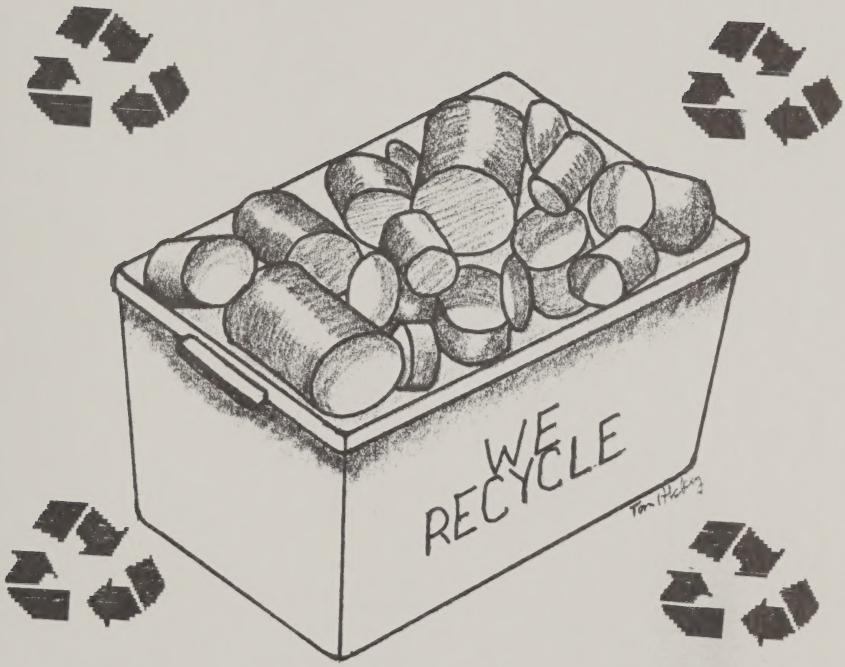

DRAWING DONE BY TOM HICKEY AT GROVETON HIGH SCHOOL

New Hampshire State Library
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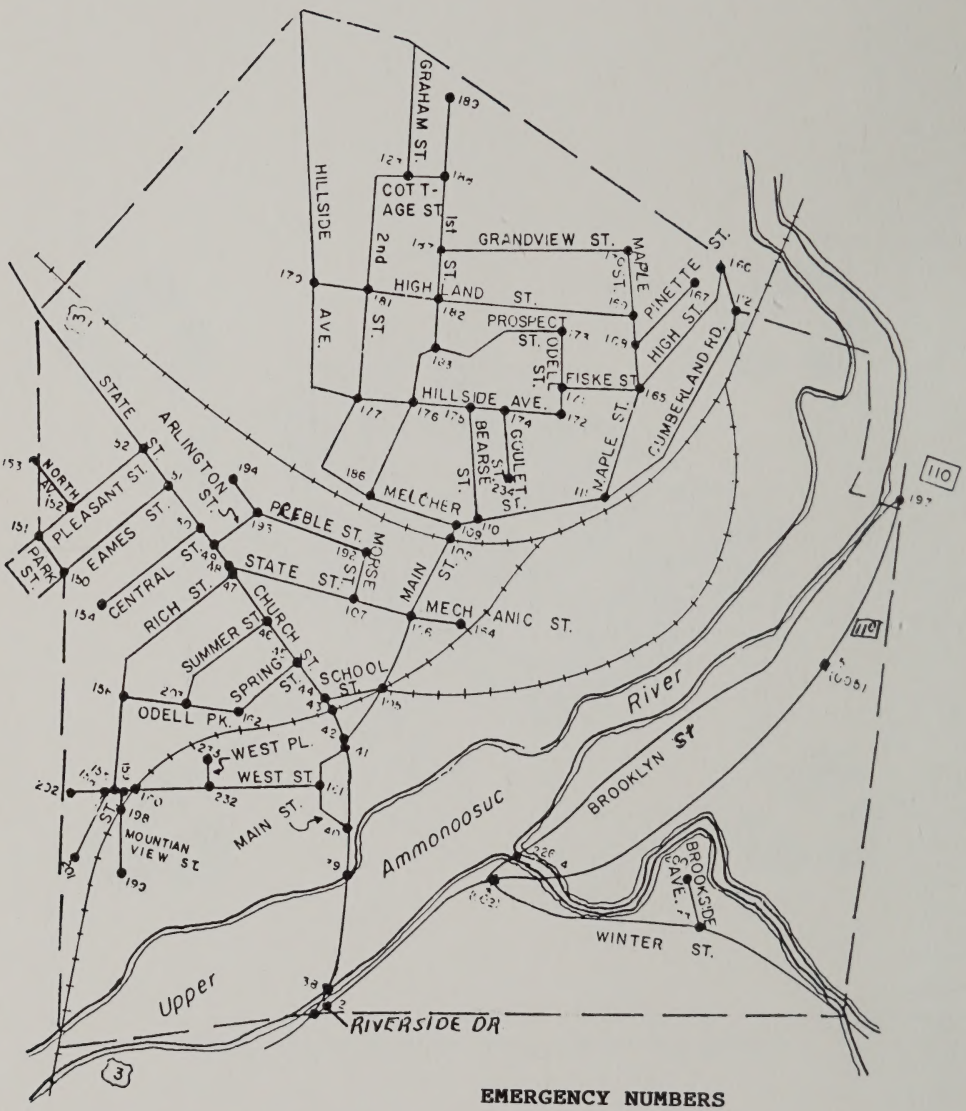

EMERGENCY NUMBERS

POLICE.....636-1430
AMBULANCE....788-4911
FIRE.....636-1224